



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಸಂಪುಟ - ೧೬೦ Volume - 160	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ೦೩, ಜನವರಿ, ೨೦೨೫(ಪುಷ್ಯ, ೧೩, ಶಕವರ್ಷ, ೧೯೪೬) BENGALURU, FRIDAY, 03, JANUARY, 2025(PUSHYA, 13, SHAKAVARSHA, 1946)	ಸಂಚಿಕೆ ೦೩ Issue 03
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ಭಾಗ ೪ಎ

ರಾಜ್ಯದ ವಿಧೇಯಕಗಳ ಮತ್ತು ಅವುಗಳ ಮೇಲೆ ಪರಿಶೀಲನಾ ಸಮಿತಿಯ ವರದಿಗಳು, ರಾಜ್ಯದ ಅಧಿನಿಯಮಗಳು ಮತ್ತು ಆಧ್ಯಾದೇಶಗಳು, ಕೇಂದ್ರದ ಮತ್ತು ರಾಜ್ಯದ ಶಾಸನಗಳ ಮೇರೆಗೆ ರಾಜ್ಯ ಸರ್ಕಾರವು ಹೊರಡಿಸಿದ ಸಾಮಾನ್ಯ ಶಾಸನಬದ್ಧ ನಿಯಮಗಳು ಮತ್ತು ರಾಜ್ಯಾಂಗದ ಮೇರೆಗೆ ರಾಜ್ಯಪಾಲರು ಮಾಡಿದ ನಿಯಮಗಳು ಹಾಗೂ ಕರ್ನಾಟಕ ಉಚ್ಚ ನ್ಯಾಯಾಲಯವು ಮಾಡಿದ ನಿಯಮಗಳು

GOVERNMENT OF KARNATAKA

No. UDD 100 MNJ 2024

Karnataka Government Secretariat

Vikasa Soudha, Bangalore

Dated: 31.12.2024

NOTIFICATION

Whereas the draft regulations to amend the approved Zonal Regulations of Revised Master Plan, 2015 of Bangalore, approved by the State Government Vide, G.O No.UDD 540 BEM AA SE 2004, dated:25.06.2007, which the Government of Karnataka proposed to make in exercise of the powers conferred by section 13-E of the Karnataka Town and Country Planning Act, 1961(Karnataka Act 11 of 1962), was published vide Notification No.UDD 100 MNJ 2024(e), dated 02.09.2024 in the Karnataka Gazette dated:05.09.2024 inviting objections and suggestions from all persons likely to be affected thereby within thirty days from the date of its publication in Official Gazette.

And whereas the said Gazette was made available to the public on 05.09.2024.

And whereas, no objections or suggestions have been received in this behalf by the State Government.

Now therefore, in exercise of the powers conferred by Section 13E of the Karnataka Town and Country Planning Act, 1961 (Karnataka Act 11 of 1963), the Government of Karnataka makes the following regulations, namely:-

REGULATIONS

1. Title and commencement.- (1) These regulations may be called the Zonal Regulations of the Revised Master Plan, 2015 of Bangalore (Amendment) Regulations, 2024.

(2) They shall come into force from the date of their final publication in the official Gazette.

2. Amendment of the Zonal Regulations 3.0 - (1) In Chapter 3.0 of the Zonal Regulations of the Revised Master Plan, 2015 of Bangalore (hereinafter referred to as the said regulations), under regulation 3.13, after the words, "security deposit at the rate of" and before the words, "for the following categories", the following words and punctuations "Rs. fifty per sq.m of floor area within the Corporation area and Rs. fifty per sq.m of the floor area outside the Corporation area" shall be inserted.

2) In Chapter 4.0 of the said regulations, -

(i) in regulation 4.1.2, for item (ii), the following shall be substituted, namely:-

"(ii) Permissible Land uses: In Ring-III:

(a) Main land use - R and T1;

(b) Ancillary land use category: C3, I-2 and U3; and

(c) If the plot size is more than 300 sq.m having a frontage of 10 meter or more and abutting road is 18m and above in width, then ancillary uses can be used as main use."

(ii) in regulation 4.2.2, for item (ii), the following shall be substituted, namely:-

"(ii) Permissible land use: In Ring-III:

(a) Main land use category: R;

(b) Ancillary land use category: C3, I-2, T2 and U4;

(c) If the plot size is more than 300 sq.m having a frontage of 10 meter or more and abutting road is 18m and above in width, then ancillary uses can be used as main use."

By Order and in the name of the
Governor of Karnataka
(**RAJESH S SULIKERI**)
Under Secretary to Government ,
Urban Development Department.
(BDA & B'LORE-1)

ಕರ್ನಾಟಕ ಸರ್ಕಾರ

ಸಂಖ್ಯೆ: ನಅಇ 168 ಬೆಂಗಳೂರು 2024(ಇ)

ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಸಚಿವಾಲಯ
ವಿಕಾಸಸೌಧ,
ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 21-10-224**ಅಧಿಸೂಚನೆ**

ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ನಅಇ 79 ಬೆಂಗಳೂರು 2024(ಇ), ದಿನಾಂಕ: 23.07.2024 ರಲ್ಲಿ 'ಬೆಂಗಳೂರು ಪಿಆರ್‌ಆರ್ ಡೆವಲಪ್‌ಮೆಂಟ್ ಕಾರ್ಪೊರೇಷನ್ ಲಿಮಿಟೆಡ್' ಕಂಪನಿಯ ಹೆಸರನ್ನು ಬೆಂಗಳೂರು ಬುಸಿನೆಸ್ ಕಾರಿಡಾರ್ ಲಿಮಿಟೆಡ್ (Bengaluru Business Corridor Limited) ಎಂದು ಮಾರ್ಪಡಿಸಿ ಹಾಗೂ ಮಂಡಳಿಯ ನಿರ್ದೇಶಕ ಮಂಡಳಿಯನ್ನು ಪುನರ್ ರಚಿಸಿ, 'ಬೆಂಗಳೂರು ಅಭಿವೃದ್ಧಿ ಸಚಿವರು ಇವರನ್ನು ಅಧ್ಯಕ್ಷರನ್ನಾಗಿ ನೇಮಿಸಿ ಆದೇಶಿಸಲಾಗಿತ್ತು. ಸದರಿ ಆದೇಶವನ್ನು ಮಾರ್ಪಡಿಸಿ, ಶ್ರೀ ಎಲ್.ಕೆ. ಅತೀಕ್, ಭಾ.ಆ.ಸೇ, ಇವರನ್ನು ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಹಾಗೂ ಮುಂದಿನ ಆದೇಶದವರೆಗೆ ಬೆಂಗಳೂರು ಬುಸಿನೆಸ್ ಕಾರಿಡಾರ್ ಲಿಮಿಟೆಡ್ (SPV) ನ ಅಧ್ಯಕ್ಷ ಸ್ಥಾನಕ್ಕೆ ನೇಮಿಸಿ ಆದೇಶಿಸಿದೆ.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ
(ರಾಜೇಶ್ ಎಸ್.ಸೂಳಿಕೇರಿ)
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ,
ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ
(ಬಿಡಿಎ ಮತ್ತು ಬೆಂಗಳೂರು-1)

PR-15

Government of Karnataka

No. LD 116 KABANI 2023

Karnataka Government Secretariat,
Vikasa Soudha,
Bangalore, Dated: 02-01-2025.**NOTIFICATION**

Whereas, under Section 41C of the Factories Act, 1948, every occupier of a factory involving any hazardous process shall provide for medical examination of every worker before such worker is assigned to a job involving the handling of, or working with, a hazardous substance, and while continuing in such job, and after he has ceased to work in such job, at intervals not exceeding 12 months, in such manner as may be prescribed. Again in Section 87 of the Factories Act 1948, provision has been provided for making rules applicable to any factory or class or description of factories providing for the medical examination of persons employed, or seeking to be employed in the manufacturing process or operation carried on in a factory that exposes any persons employed in it to a serious risk of bodily injury, poisoning or disease.

In view of the above provisions, the Government of Karnataka hereby notifies the Criteria for recognition or renewal of laboratories for conducting medical examination of workers employed in the factories registered under the Factories Act, 1948 in the State of Karnataka as follows;

Criteria for recognition or renewal of laboratories for conducting medical examination of workers employed in the factories registered under the Factories Act, 1948

01	Should be a laboratory accredited by NABL(National Accreditation Board for Laboratories)
02	Should be registered under KPME Act.
03	Should have facility to issue laboratory reports online and also maintain online reports to be shared with the worker, factory and the Department
04	Qualified Pathologist should be in-charge of the laboratory and all the reports shall countersigned by him with along with his KMC Registration Number
05	Facility to respond to medical emergencies should be available while collecting sample
06	Consent of workers should be taken before collecting sample
07	Proper cold chain facility for storage/transportation of samples should be available
08	Proper reagents shall be available to be used in collecting samples as per NABL guidelines
09	Certificate of qualification of the Pathologist, Doctors and Staffs shall be displayed in the laboratory and shall also be made available on demand to the officers of the department
10	Application for recognition or renewal of laboratories is as per Appendix A.
11	The Laboratory shall pay Rs.10,000/-(Rupees Ten thousand only) as registration fees & Rs.10,000/- (Rupees Ten thousand only) as registration renewal fees which is non refundable. Renewal has to done after every 2 years

Appendix -A

Application form for recognition or renewal of laboratories for conducting medical examination of workers employed in the factories registered under the Factories Act, 1948 in the State of Karnataka from Department of Factories Boilers, Industrial Safety & Health , Karnataka State

01	Name of the Laboratory	
	Full Address of Laboratory	
	Tel. No. of the Laboratory	
	Fax No. of the Laboratory	
	Email address	
02	Name the Director/ Partner/ Owner of the Laboratory	
	Correspondence address of the Director/ Partner/ Owner of the Laboratory	
	Mobile No. of the Director/ Partner/ Owner	
	Email address the Director/ Partner/ Owner	
03	Trade licence number of the laboratory (Attach copy of the Trade Licence)	

04	Name, address, qualifications of the Pathologist, Doctors and Staffs employed in the laboratory (Submit attested documents of educational qualifications)	
05	Certification Number of Registration from NABL (Attach copy of the certificate)	
06	Registration Number of Registration under KPME Act ((Attach copy of the certificate)	
07	Details of facilities available for on-site sample collection/ examination/ transportation	
08	The Laboratory shall pay Rs.10,000/- (Rupees Ten thousand only) as registration fees & Rs.10,000/- (Rupees Ten thousand only) as registration renewal fees which is non refundable. Renewal has to be done after every 2 years.	
Note:		
a.	Laboratory applying for recognition should pay the fees online and the fees are non refundable	
	Application shall be submitted to the following office; Address :- Director of Factories, Boilers, Industrial Safety & Health 2nd Floor, Kalyana-Suraksha Bhavana, Dairy Circle, Bannerghatta Road, Bengaluru - 560 029 Tel: 080-26531200 Email: directorfbish@gmail.com	
	Director of Factories, Boilers, Industrial Safety & Health, with prior consent from the Government, will have the right to cancel the recognition if any laboratory is found violating the regulations	

Place:

Date:

Signature of the
Director/ Partner/ Owner of the Laboratory

(Affidavit should be submitted on Rs.100/- stamp paper and should be certified by Notary or Executive magistrate)

AFFIDAVIT

I, Sri/ Smt..... Director / Owner of (Name of Laboratory)

.....

Aged.....years,.....

Addresshereby submit on oath in writing as follows.

I have applied on behalf of.....(Name of Laboratory).....for recognition as Laboratory to conduct medical examination of workers employed in the factories registered under the Factories Act, 1948 as mandated under the said act and rules made thereunder.

I submit that the above said information is true & correct as per my knowledge and if any information furnished in this affidavit is found to be false I shall be liable for action against me.

Date:

Place:

**Deponent
Name, Signature & Stamp of the**

Director/ Partner/ Owner

Witness:

**Details of Medical Examination of workers employed
in Dangerous Manufacturing Processes or Operations**

The following specific medical examinations shall be conducted apart from General physical examination and CBC (Complete Blood Count) in the specific factories carrying out the Dangerous Manufacturing Processes or Operations defined in column (4) of the table below.

Sl. No.	Schedule under Rule 129 of KFR 1969	Duration of Periodical Medical examination	Manufacturing process	Medical examination required to be conducted
1	2	3	4	5
1	II	Pre-employment medical examination and re-examination once in every 6 calendar months	Electrolytic processes Chromium plating Nickel plating Cadmium plating chrome	1. X-ray of the chest and 2. Nasal septum Perforation & test for Chromium in urine 3. Test for Nickel in Urine 4. Test for cadmium in urine & micro globulin in urine
2	III	Pre-employment medical examination and re-examination once in every 3 calendar months	Manufacture & repair of electric accumulators	1. Lead in urine & blood 2. ALA in Urine 3. Hemoglobin content 4. Stippling of cells and steadiness tests
3	IV	Pre-employment medical examination and re-examination Once in every 12 calendar months	Glass Manufacture	1. Pulmonary Function Tests 2. Chest X-Ray as well as tests for lead in urine in suspected cases
4	V	Pre-employment medical examination and re-examination Once in every 12 months	Grinding & Glazing of Metals & processes incidental thereto	1. Pulmonary Function Test 2. Chest X-Rays in suspected cases

5	VI	Pre-employment medical examination and re-examination Once in every 3 calendar months	Manufacture & Treatment of lead and certain compounds of lead	1. Lead in urine & blood
				2. ALA in Urine
				3. Hemoglobin content
				4. Stippling of cells and steadiness test
6	VIII	Pre-employment medical examination and re-examination once in every 12 calendar months	Cleaning or smoothing roughening etc., of articles by a jet of sand metal shot or grit or other available abrasive propelled by blast or compressed air or steam	1. Pulmonary Function Test
				2. Chest X-Rays once in every three years
7	IX	Pre-employment medical examination and re-examination once in every 12 calendar months	Liming and tanning of raw hides & skins and processes incidental there to	Skin test for dermatoses & Detection of anthrax bacillus from local lesion by gram stain
8	X	Pre-employment medical examination and re-examination once in every 6 calendar months	Certain lead processes in printing presses and type foundries & certain lead processes carried therein	1. Lead in urine & blood
				2. ALA in Urine
				3. Hemoglobin content
				4. Stippling of cells and steadiness test
9	XI	Pre-employment medical examination and re-examination Once in every 3 calendar months	Manufacture of Pottery	1. Lead in urine & blood
				2. ALA in Urine
				3. Hemoglobin
				4. Stippling of cells
				5. Pulmonary function tests
				6. Chest x-ray once in every three years
10	XII	Pre-employment medical examination and re-examination once in every 6 calendar months	Chemicals worker	1. Detailed clinical examination to ascertain physical suitability of the person
				2. Examination to ascertain health status of the workers
11	XIII	Pre-employment medical examination and re-examination once in every 12 months	Manipulation of stone or any other materials containing free silica	1. Pulmonary Function Test
				2. Chest X-Ray once in every three years
12	XIV	Pre-employment medical examination and re-examination once in every 12 months	Handling & processing of Asbestos manufacture of any article of Asbestos and any other process of manufacture or otherwise in which asbestos is used in any form	1. Pulmonary Function Test
				2. Tests for detecting asbestos fibres in sputum
				3. Chest X-Ray once in three years
13	XVIII	Pre-employment medical examination and re-examination Once in every 3 calendar months	Manufacture or manipulation of manganese & its compounds	1. Tests for detection of serum calcium
				2. Tests for detection of serum phosphate
				3. Tests for manganese in blood & urine
				4. Steadiness tests & other neuro muscular co-ordination tests

14	XIX	Pre-employment medical examination and re-examination once in every 6 calendar months	Manufacture or manipulation of Dangerous pesticides	1. Test for determination of chemical in blood and in fat tissues
				2. EEG abnormalities and memory tests
				3. Test for depression of cholinesterase in plasma and red blood cells in organo phosphorous compounds
15	XX	Pre-employment medical examination and re-examination once in every 12 months	Manufacture. Handling and usage of benzene and substances containing benzene	1. Detection of Phenol in urine
				2. Determination of urinary sulphide ratio
				3. CNS and haematological tests
16	XXII	Pre-employment medical examination and re-examination once in every 6 calendar months	Manufacture or manipulation Of carcinogenic dye intermediates	1. Detection of methemoglobin in blood (Haematological tests)
				2. Test for paragitrophenol in urine
				3. Pulmonary function test & CNS tests
17	XXIII	Pre-employment medical examination and re-examination once in every 12 months	Operations involving high noise levels	1. Auditory examination which shall include determination of auditory thresholds for pure tones of 125, 250, 500, 1000, 2000, 4000 & 8000 cycles for second
18	XXIV	Pre-employment medical examination and re-examination once in every 12 months	Manufacture of rayon by viscose process	1. Tests for estimation of exposure co-efficient (Iodine azide test on urine) and
				2. Test for serum cholesterol
				3. ECG (Electrocardiogram)
				4. CNS Tests
19	XXVI	Pre-employment medical examination and re-examination once in every 12 months	Operations in foundries	1. Pulmonary function test
				2. Chest x-ray once in three years

By Order and In the Name of the
Governor of Karnataka,
Venkatarama J.T
Under Secretary to Government,
Labour Department,
(Factories & Boilers).

GOVERNMENT OF KARNATAKA

No. UDD 126 GEL 2023(e)

Karnataka Government Secretariat,
Vikasa Soudha,
Bangalore. Dated: 02.01.2025**NOTIFICATION-I**

The draft of the following rules further to amend the Karnataka Municipalities Taxation Rules, 1965 which the Government of Karnataka proposes to make in exercise of the powers conferred by Section 323 of the Karnataka Municipalities Act, 1964 (Karnataka Act 22 of 1964) is hereby published as required by sub-section (1) of Section 323 of the said Act for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after the expiry of thirty days from the date of its publication in the official Gazette.

Any Objections or Suggestions which may be received by the State Government from any person with respect to the said draft before the expiry of the period specified above will be considered by the State Government. Objections and suggestions may be addressed to the Secretary to Government, Urban Development Department, Vikasa Soudha, Bengaluru -560 001.

DRAFT RULES

1. Title, commencement and application. -(1) These rules may be called the Karnataka Municipalities Taxation (Amendment) Rules 2025.

(2) They shall be deemed to have come into force with effect from the date of publication of the final notification in the Official Gazette.

(3) These rules shall be applicable for the purposes of assessment, levy, recovery and management of property tax under Chapter VI of the Karnataka Municipalities Act 1964.

2. In the Karnataka Municipalities Taxation Rules 1965, (hereinafter referred to as the said rules) **the following amendments shall be applicable.**

1. Definitions. –**(1) In 2.0 definitions,**

After (a) the following shall be inserted.

(aa) “**Authorized Officer**” means an officer of the Municipality who is a public servant within the meaning of section 79 of the Act and under section 21 of the Indian Penal Code 1860 authorized under these rules.

(bb) “**Person-in-default or defaulter**” means the owner of the immoveable property or the person in possession of the immoveable property who is liable to pay the property tax under Section 105 of the Act but has not paid the tax or Cesses or penalty or has paid only partly.

(2) All other words and expressions used herein but not defined shall have the same meaning as assigned to them in the Act.

(2) Insertion of New Rule 10A, 10B, 10C & 10D:-After Rule 10, the following shall be inserted namely.

10A :- The Show Cause Notice and the Demand Notice. -(1)The Demand Notice for default to pay the Property tax, Cesses, Penalties & other Levies under sub-section (4) of section 105 of the Act shall be in Form-IIA.

(2) The notice calling for scrutiny of the Property Tax Returns under section 105, shall be in Form-IIB. The Show Cause Notice, the Demand Notice for a revised demand under sub-section (4) of section 105 of the Act shall be in Form-IIC and Form-IID, respectively and signed and issued by the Authorized Officer.

10B:- Procedure for recovery of Property Tax, Penalties, Cesses and Other Levies.- (1) The Demand Notice in case of revision of the demand under section 105 of the Act shall be issued along with a speaking Order deciding the Property tax, Penalties, Cesses and other Levies as per the Act by the authorized officer:

Provided that no appeal on Show Cause Notice or the Demand Notice or the Order shall be admitted unless the person seeking to file appeal deposits fifty percent of the amount mentioned in the Show Cause Notice or the Demand Notice or the Order to the Municipality.

Provided further that in case of appeal being successful resulting in refund either in part or full of the already deposited amount, the same shall be immediately refunded by the Municipality or adjusted against any other pending or future Property taxes or Penalties or Cesses or other Levies.

(2) The Property Tax, Penalties, Cesses and Other Levies shall become due to be paid immediately upon service of such a Demand Notice unless the same is stayed in an appeal. The said Demand Notice shall also be the notice for the purpose of distraint of moveable properties, their seizure, distress sale, attachment of immovable properties of the defaulter. Thereupon, in case of failure to pay the Property Tax, Penalties, Cesses and Other Levies the Authorized Officer in accordance with Section 143 may proceed ahead with the distraint and seizure of moveable properties and their distress sale, attachment of the immovable properties of the defaulter for recovery of the Property Tax, Penalties, Cesses and Other Levies.

(3) The property belonging to the defaulter or the property over which or the profits of which he/she has disposing power which he may exercise for his own benefit may be attached and sold in order to recover unpaid Property tax, Penalties, Cesses and other Levies.

(4) All saleable moveable properties including, but not limited to, goods, money, bank notes, cheques, bills of exchange, hundis, promissory notes, government securities, bonds or other securities for money, debts, shares in a corporation, other than the assets expressly excluded under sub-section (1) of section 60 and section 61 of the Code of Civil Procedure, maybe attached and sold in order to recover unpaid Property tax, Penalties, Cesses and other Levies

(5) The immovable properties of the defaulter of the Property tax, Penalties, Cesses and other Levies may be sold to recover the same as per provisions of the Act.

10C:-Manner of service of the Demand Notice or the Show Cause Notice or the Order. -(1) The demand notice or the show cause notice or the order shall be served directly on the concerned person or the defaulter as per Section 262 of the Act and a copy thereof along with proper acknowledgement shall be placed in the file as record.

(2) A scanned copy of the notice/order may be served through the e-mail ID of the defaulter, if the same is available.

(3) If the notice/order could not be served in the manner stated above, it shall be served by affixture on the property concerned or the last known address of the defaulter as per Section 262 (1)(d)(ii) and the fact of service by affixture shall be recorded by drawing up the Panchanama. If the defaulter is avoiding the service of the notice/order, the same shall be mentioned in the Panchanama evidencing service by affixture. The format of Panchanama shall be in the Form-II E as in the Annexure.

(4) The service by affixture is also necessary if the notice/order, which could not be served directly on the person/defaulter but is served through an e-mail ID.

(5) The notice/order may also be served through any electronic messenger application including WhatsApp/SMS/e-mail. However, it shall be followed by service by affixture as aforesaid.

(6) Wherever it is practicable, it shall be preferable to have videographic evidence or photos of service by affixture on record.

10 D:- Procedure upon failure to pay Property Tax or Penalties or Cesses or Other Levies.- (1) If the person to whom a notice of demand has been served under these rules does not pay the Property Tax, Penalties, Cesses and other Levies, within thirty days from the service of such notice, in the absence of any stay issued by the Appellate Authorities, the authorized officer may recover by distraint under his warrant and sale of such moveable property of the defaulter or if the defaulter is the occupier of the building by distress and sale of any moveable property which may be found in or on such building or land, the amount due on account of tax, penalties, cesses and levies, together with the warrant cost and distraint cost and with such further sums as will satisfy the probable charges, that will be incurred in connection with the detention and sale of the property so distrained.

(2) If, for any reason the distraint or a sufficient distraint of the defaulter's property cannot be effected, the authorized officer may attach and seal, by passing an order in this regard, the immoveable property of the defaulter until the recovery of the property tax, penalties, cesses and other levies, together with the warrant fee and distraint fee and with such further sums as shall satisfy the probable charges, that may be incurred in connection with the attachment of the immoveable property:

(3) The authorized officer may prosecute the defaulter as per the Act.

(4) Distraints of moveable properties of the defaulter:

(i) Orders of distraint under these rules shall be in Form-IIF and issued by the Authorized Officer.

(ii) For distraint of moveable properties of the defaulter, the following procedure shall be followed, namely:

(a) The distraint shall be made by the Authorized Officer in the presence of independent witnesses consisting of not less than two respectable persons of the locality. A copy of the order shall be given to the defaulter if he is present and if he is absent and there is not any properly authorised agent to receive it, the order of distraint shall be served at his usual place of residence or on the premises where the distraint is to be made. After the distraint is made an inventory of the property distrained shall be made in Form-IIG and attested by the Authorized Officer and by the witnesses. A copy of the inventory shall be handed over to the defaulter or his authorised agent, if he is present. The property distrained shall not be disproportionate to the amount of arrears to be recovered.

(b) All distrained property shall ordinarily be retained in the custody of the Authorized Officer unless some other arrangement is deemed more suitable, in which event the Authorized Officer may make such arrangements.

(iii) On all matters not expressly provided for in Section 143 of the Act and this rule, the procedure regarding distraints shall as far as may be, be similar to that prescribed in respect of attachments of moveable property under the Code of Civil Procedure.

(5) Sale of Moveable Properties. –

(a) The notice of auction sale under these rules shall be in Form-IIH with such modifications as may be necessary.

(b) The Upset Price or the minimum auction price for each moveable property shall be fixed by the Commissioner/ Chief Officer of the Municipality upon proposal made in this regard by the Authorized Officer. The Commissioner/ Chief Officer may take assistance of such officers as he deems knowledgeable to advice on the same.

(c) The notice of auction sale shall be affixed on the following places, namely:-

- (i) on the property which is liable to pay the Property tax;
- (ii) website of the Municipality;
- (iii) the notice board of the Office of the Municipality;
- (iv) the local conspicuous public space in the locality in which the property liable to pay property tax is situated.

(d) Every sale held under these rules shall be held on the day named in the proclamation, and if necessary, continued from day to day (except public or general holidays), until all the properties specified in the sale proclamation shall have been sold. The Commissioner or Chief Officer may adjourn any sale of distraints property for a period not exceeding three days recording reasons for such adjournment.

(e) Where owing to combination or other causes there are either no bidders or the bids offered are not adequate as against the upset price, the Commissioner/ Chief Officer shall postpone the sale.

(f) The certificate of sale/purchase of moveable property to be granted under these rules shall be in Form-II-I.

(6) Attachment of Immoveable Property. –

(i) The attachment of immoveable property shall be made by an order prohibiting the defaulter from transferring or charging the property in any way and all persons from taking any benefit from such transfer or charge. The attachment Order shall be in Form-II J. The same shall be communicated to the jurisdictional Sub-Registrar working under the Stamps and Registration Department, who shall record the attachment as encumbrance with respect to the said property.

(ii) The order shall be proclaimed at some place on or adjacent to such distraint property by beat of drum or other suitable mode and a copy of the order shall be affixed on a conspicuous part of the distraint property and also on the notice board of the office of the Municipality. It shall also be published on the website of the Municipality. The copy shall be served on the defaulter who is the owner of the property.

(iii) The Trade License, if any, for any activity running in the said immoveable property shall stand immediately suspended when the order of suspension is issued by the Authorized Officer empowered to attach the immoveable property and running of any commerce or trade may be stopped on such an immoveable property by way of sealing of the commercial premises/property. Such order shall be in Form-II K. The Trade License shall stand cancelled, in case the defaulter fails to pay all the outstanding dues within three months from the date of order of attachment and the running of the trade shall be stopped.

(7)Sale of Immoveable Properties: The procedure prescribed for the sale of moveable properties shall be mutatis mutandis followed for the distress sale of immoveable properties for recovery of Property Tax, Cesses and other Levies.

(8)Claims to immoveable property attached :

(i) If any claim is set up by a person other than the defaulter, to the immoveable property attached under these rules, the Authorized Officer making the attachment shall hold a summary enquiry into the claim and after such enquiry may admit or reject the claim.

(ii) The person against whom an order is made under this sub-rule may, within one year from the date of such order, institute a suit to establish the right which he claims to the property attached, but subject to the result of such suit, if any, the order shall be conclusive.

(9)Registers of moveable properties sold, and immoveable properties attached shall be kept in the office of the Municipality in Form-II L and Form- II M, respectively.

(10) The Authorized Officer may seek order of the competent court for making attachment warrant with respect to an immoveable property absolute and also prosecute the defaulter of payment: The authorized officer may file a complaint under section 200 of the Code of Criminal Procedure to prosecute the person-in-default even after issue of demand notice before the court of competent jurisdiction.

(3) Amendment of Rule 20:- In the Karnataka Municipalities Taxation Rules, 1965, in Rule 20,

(i) For sub-rule (3), the following shall be substituted namely:-

(3) **“Property Register”:** (1) The Property Tax, Cesses and Penalty collected there from shall be maintained in Form III (to be called Property Register-A) for all Authorized Properties and lands which are assessed to property after complying with all the stipulations of the Act, the Karnataka Town and Country Planning Act, 1961 and other applicable laws and rules made there under, and in respect of unauthorized property as per Section 106(1B)(ii) (property wherein developments are carried out without the approval of the competent authority) shall be maintained in Form III-A (to be called Property Register-B), for all the Properties or lands or both assessed to Property Tax under Section 106 of the Act.

(2) The acknowledgement/ extract under sub-section (3) of Section 106 of the Act, shall be in Form-3 for properties in Property Register-A, and in Form-3A for the properties in Property Register-B and a copy of same shall be transmitted to the concerned owners through e-mail address.

(4) After sub-rule (3), the following shall be inserted namely:

Authority for approval, revision and hearing of appeals on Property Tax, Penalty, Cesses and other Levies. – The authorities empowered to approve, revise and hear appeals with respect to Property Tax, Penalties, Cesses and other Levies and Services shall be as follows, namely:

Sl No.	Service	Approval	Appellate Authority
1.	Re-assessment of existing Property Tax, Cesses & Other Levies on Properties, Land with or without Buildings.	Revenue Officer/ Revenue Inspector	Commissioner/ Chief Officer
2.	Transfer of Property of all types of property / buildings/ lands (A-Register & B-Register).	Chief Officer/ Commissioner	Project Director, DUDC
3.	Creation or Recording of New Property in Property Tax Register (both Register A & B) & fixation of its Property Tax, for the Properties, Land with or without Buildings.	Chief Officer/ Commissioner	Project Director, DUDC
4.	Issue of Demand Notice and Order for Recovery of Property Tax, Penalties, Cesses & other Levies on the Properties/ Lands/ Buildings u/s 105.	Revenue Officer / Revenue Inspector	Commissioner/ Chief Officer
5.	Issuance of warrant of attachment of immoveable properties for recovery of property tax, penalties, interest, Cesses and other levies u/s 142.	Commissioner/ Chief Officer	Project Director, DUDC

6.	Issuance of distraint & seizure order and sale of moveable or immoveable properties for recovery of property tax, penalties, interest, Cesses and other levies u/s 143.	Commissioner/ Chief Officer	Project Director, DUDC
7	Mutation and Transfer of Properties	Commissioner/ Chief Officer	Project Director, DUDC

Use of Software & Technology for Property Tax Records: (1) The Government may by order specify from time to time the software and technology to be used for creation, storage, updation and maintenance of property tax records including maps and all actions associated therewith including assessment, recovery of the Property tax, Penalties, Cesses and other Levies and other purposes as provided for in the Act.

(2) The Property tax records, including maps, maintained in electronic form shall be the Original Property Tax Records.

(3) The approval of entry of the names and other mutations in the property or land records upon inheritance, succession, transfer and survivorship or otherwise, once the software is notified under this Rule, shall be done by the software as per order issued. Similarly, the notices, demand notices, assessments, revisions and other connected activities shall be signed by the specified software system.

(5) Insertion of New Rule 20A:-In the said rules, after rule 20, the following rule shall be inserted, namely:

“20-A. Penalty against the Commissioner or the Chief Officer of the ULB concerned for the issue of new PID or Khata to an unlawfully formed plot:-Notwithstanding anything contained in any other rules in this regard, if the Commissioner or the Chief Officer fails to comply with the provisions of Sub-section (1A) of Section -106 of Karnataka Municipalities Act 1964, he/she shall be fined up to Rupees Twenty Five Thousand in each case and shall also be liable for further proceedings in accordance with the provisions of the Karnataka Civil Services(Classification, Control and Appeal) Rules, 1957”.

(6) Omission of Rule 21:- In the said rules, Rule 21 shall be omitted.

(7) Omission of Rule 22:- In the said rules, Rule 22 shall be omitted.

(8) Insertion of New Rule 24A:-After rule 24, the following shall be inserted.

24A:-Procedure for maintenance, updation and mutation of Property and Land Records. - (1)

(a) On receipt of information of changes in the rights over buildings or lands or both on account of succession, survivorship, inheritance, gift, transfer or otherwise, -

- (i) Through intimation slips from the Sub-Registrar; or
- (ii) By virtue of orders of Authorized Officers or the Court; or
- (iii) Due to information given in this regard by any interested person.

The Authorized Officer shall record the information in the Register of Information of Mutations of the property and land records in Form-III B. A Register for recording details about the information of Inheritance or Succession or Survivorship cases shall be maintained by the Municipality or ULB concerned.

(b) The intimation received from the inheritors or survivors or successors for mutation in the name in the event of death of the owner or occupier recorded in the property records of the Municipality shall be in Form-III C.

(2) After the information of mutation is recorded in the Register of Information of Mutations, the information shall be immediately published as per Section 112 of the Act, in the website of the Municipality, served / affixed on the concerned property in the manner specified for service of demand notice for the property tax and individual notices shall be issued simultaneously to the parties concerned giving a period of not less than fifteen days as opportunity to file objections, if any, to the proposed mutation. The same shall apply to the mutations sought on the basis of an order of the Court or the Appellate Authority unless there is specific order to the contrary by the Court or the Appellate Authority to implement the order immediately.

Provided that in case of orders of the Courts or the Authorized Officers in appeal during the said period of fifteen days, any person may bring in writing to the notice of the authorized officer any further orders of a Competent Court or an Appellate Authority on the original order of the Court or the authorized officer which was sought for implementation. After the end of fifteen days the authorized officer shall mutate property or land records or take action as per the latest orders of the competent Courts or the Appellate Authority.

(3) If no objection is received within a period of fifteen days from the date of service of notice under this rule, the mutation entry shall be certified by the Authorized officer and the property or land records shall be accordingly mutated.

(4) Objections if any, received within fifteen days shall be entered in the register of disputed cases and shall be disposed of by the authorized officer after giving the reasonable opportunity of being heard to the disputed parties concerned. The result of the decision in such cases shall be entered in the property Registers. Whenever a field inspection is considered necessary, such officer shall make inspection after giving due notice to the parties concerned of such inspection. Such an inspection shall be conducted in the presence of two respectable locals, if they are available, and of the parties concerned, if they are present:

Provided that disputed cases shall be disposed of within thirty days from the date of receipt of such objection in a summary hearing.

(5) Such officer shall communicate his decision to the parties if they are present and make a note to that effect. If the parties are not present, a written intimation of the decision shall be sent by the post to the last known address of the parties and also through the means provided for service of notice of demand of property tax under these rules and the date of such intimation shall be noted / recorded in the Register of Disputed Cases. The decision of the Court or the authorized officer, in case there is no stay in an appeal, the property or land records shall be accordingly updated.

(6) An appeal shall lie against the decision of such officer to Authority as specified in the Rule 4.

By Order and in the Name of
The Governor of Karnataka
(**Satish Kabadi**)
Under Secretary to Government,
Urban Development Department
(MA-2 and Boards)

Form-IIA
(See rule 10A)

Office of the _____ Municipality
Date: _____

DEMAND NOTICE FOR DEFAULT IN PAYMENT OF PROPERTY TAX

Please, take notice that you are overdue towards the property tax and other levies for the year's
from _____ to _____ as per the following details with respect to the property in Schedule below—

Sl No	Description	Amount in Rs.
1	Property Tax	
2	Cesses	
3	Penalty	
4	Solid Waste Management Cesses	
5	Total Due	

As per the Municipalities Act 1964 and Municipal records, you are liable to pay the same within 30-days from the date of service of this Demand Notice.

Please note that apart from other means, the notice via email or electronic means (WhatsApp/SMS etc) is a sufficient service.

You may note that failure to pay the above-mentioned tax makes you liable for the following actions in order to recover the same. Treat this as a notice for the same.

- (i) Distraint & sale of your moveable properties
- (ii) Attachment of your immoveable properties

Property Schedule:

Unique Property ID _____ Property No < PID No/ Khata No/ Survey No>

Address < _____ >

Assessment number _____,

Ward Name & Number _____,

Signature of Authorized Officer _____
_____ Municipality

To
Property Owner Name _____
Property Address as per Municipal records _____

Form-IIB
(See rule 10A)

Office of the _____ Municipality

Date: _____

To,

**Notice under Section 105 of The Karnataka Municipalities Act 1964 for scrutiny of
Property Tax Returns**

Please take notice that according to Section 105, of the Karnataka Municipalities Act 1964, it has come to our attention that your property tax return requires scrutiny / assessment. As per the provisions of the Act, we are hereby issuing this notice to inform you of the upcoming inspection, survey, measurement of the land with building. (If any)

Date of Inspection: (DD-MM-YYYY)

Time of Inspection: HH:MM AM/PM

Property address: (As per the katha)

Please be advised that this inspection is being conducted for the purpose of assessing the property tax in accordance with law. It is imperative that you cooperate with our Authorized Officer/Staff during the inspection process. Failure to do so may result in further action as per Section 105(4) of Karnataka Municipalities Act, 1964. Your property tax will be revised on merit as per law in such a case.

For any concerns or queries regarding this notice or the inspection process, please contact us on [Concerned Revenue Officer/ Revenue Inspector mobile Number] or your Municipal office. Your co-operation in this matter is greatly appreciated.

Authorized Officer
_____Municipality

Form-IIC
(See rule 10A)

Office of the _____ Municipality

Date: _____

Show Cause Notice for the Revision of Demand

(Under Section 105 of the KM Act 1964)

Year of Assessment _____

Whereas, evidence of facts leading to evasion of payment of property tax, which justify making of reassessment, have come to the knowledge of _____ Municipality on date (*date of data entry by RI shall be shown here*) as detailed below, which is in your name/occupied by you vide PID/Khata/Survey No....., and as such, has reason to believe that self-declaration returns furnished for the year vide Property Tax Returns No. which is deemed as assessed, appears to be incorrect or has been under-assessed resulting in evasion of property tax.

Sl. No.	Description	As per the return filed	As per the report of the Revenue Inspector (RI)

From the details shown above it is clear that you have filed incorrect property tax returns resulting in evasion of actual property tax payable as detailed below.

Sl No.	Description	As per returns computed & paid	Computation as per RI report (Rs.)
1	Property Tax		
2	Cess (<i>At 26%</i>)		
3	Total Property tax with Cess		
4	Penalty		
	Total		

Sl. No	Description	Amount
1.	Difference Property Tax (<i>Double the amount of Difference Property tax due</i>)	Rs.
2.	Cess (<i>At 26%</i>)	Rs.
3.	Penalty	Rs.
4.	Solid Waste Management Cess/ Charges	Rs.
	Total	Rs.

Since the tax re-assessed is more than 5% than the tax remitted along with returns, the evaded tax of Rs. _____ shall be payable so evaded along with difference as per Section 105 KM Act 1964. Hence, you are hereby called upon to show cause within 15 (fifteen) days as to why an order of reassessment should not be confirmed accordingly.

In case of failure to show cause within 15 (fifteen) days, from the date of the receipt of this notice, the order of re-assessment as per the show cause notice will be confirmed and thereby calling upon you (owner/occupier) to pay the above said sum due.

Authorized Officer

_____ **Municipality**

To

Form-II-D
(See rule 10A)

Office of the _____ Municipality

Date: _____

Demand notice of revised property tax

(Under Section 105 of KM Act 1964)

Ref: Show-Cause Notice No. *(Corresponding Show cause no. shall be shown here)* Dt: *(date of SCN generated shall be shown here)*

Whereas an order of assessment has been passed on after giving you opportunity U/S 105 of KM Act 1964 the copy of which has been served on you in respect of the below-mentioned property.

Sl.No.	Description	As per returns computed & paid	Computation as per RI report (Rs.)
1	Property Tax		
2	Cess (At 26%)		
3	Total Property tax with Cess		
4	Penalty		
	Total		

You are directed to pay the property tax and penalty. The following amount is due.

Sl. No	Description	Amount
1.	Difference Property Tax (<i>Double the amount of Difference Property tax due</i>)	Rs.
2.	Cess (At 26%)	Rs.
3.	Penalty	Rs.
4.	Solid Waste Management Cess/Charges	Rs.
	Total	Rs.

Therefore, you are hereby informed to remit the said amount, of Rs..... (Payable together with penalty calculated up to the date of payment) Online or by way of challans payable at designated bank branches within

30 days failing which further needful action under KM Act 1964, would be initiated.

You may note that failure to pay the above-mentioned tax makes you liable for the following actions in order to recover the same. Treat this as a notice for the same.

- i. Distraint & sale of your moveable properties.
- ii. Attachment of your immoveable properties.

Authorized Officer

_____ **Municipality**

To

Form-II-E
(See rule 10C)

PANCHANAMA FOR SERVICE OF NOTICE OF DEMAND ISSUED U/ S 262 OF THE KARNATAKA MUNICIPALITIES ACT, 1964.

1. We, the following *Panchas*, presented ourselves being requested by Sri/Smt.-----, who identified himself/herself as the ----- (Designation & Office) of the Municipality and showed us the Notice of Demand issued in the name of Sri/Smt.-----, dated;-----under Section 262 of the said Act for payment of property tax outstanding in respect of the property situated at -----

<i>Sl No.</i>	<i>Name & address of the Panchas</i>	<i>Identity Card No./Mobile No.</i>
1		
2		

2. The said Sri/Smt.----- called out the owner and the person in possession of the above-mentioned immovable property in our presence and the said Demand Notice could not be served on the person named therein because, -----

3. Hence, the said Sri/Smt.-----proceeded to serve the said Demand Notice by Affixing a copy of the said Notice on the conspicuous part of the said property in our presence which we confirm by affixing our signatures herein below.

Sl. No.	Name of the Panchas	Signature

Seal & Signature of the Officer.

Date:

Place:

Form-II-F
(See rule 10D)

Office of the _____ Municipality

Date: _____

Seizure and Distraint of Moveable Property

ORDER

SEIZURE OF MOVEABLE PROPERTIES U/ S 143 KM ACT 1964, R / W KARNATAKA MUNICIPALITIES TAXATION RULES 1965.

1. Whereas, Sri/Smt.----- has not paid the property tax payable under Section 105 of the Karnataka Municipalities Act 1964 (hereinafter referred to as, 'the Act') and the same is outstanding as per the following details:

Property Schedule:

Property No.	< PID No/ Khata No/ Survey No>
Address	< as per street master>
SAS Application No./ Assesment No.	

Sl No	Description	Unpaid amount in Rs
1	Property Tax	
2	Cesses	
3	Penalty	
4	Solid Waste Management Cess / Charges	
5	Total Due [#]	

2. Whereas in consequence, thereof the Demand Notice No _____ dated _____ was issued and served on him under Section 143 of the Act and still the said amount of tax has not been paid.

3. The non-payment of these outstanding tax dues despite notice and follow-up brings out that the recovery of tax, interest, penalty, cesses (called "tax in arrears" hereinafter) of the above defaulter cannot be effected Otherwise than by attachment and sale of moveables properties.

4. Hence, I, _____, in exercise of powers conferred upon me under Section 143 of the Act, read with the Rules, order the seizure of following moveable properties under distress warrant.

Description of the articles attached (list each of them)	Estimated value of the article (in Rs)	Number of each type of article	Estimated Total Value [#] (in Rupees)
1	2	3	4
(i)			
(ii)			
(iii)			
(iv)			
Grand Total =			

The seizure shall be commensurate to meet the outstanding dues and estimated value of the seized moveable properties shall not be more than the total outstanding dues plus 10% or actual cost (whichever is more) for administrative costs for seizure, storage and possible distress sale of the moveable properties.

I further order the zimanama of the seized property to be given to _____ <name, designation> and the property is stored at _____ address> _____ for safe custody under him/her until further order on these properties by the undersigned or a Competent Appellate Authority.

Issued under my hand and seal on this day _____ of _____ and year _____

Date: _____

Name & Designation
Office Address

Place: _____

Copy to:
Sri/Smt.-----

Form-II-G
(See rule 10D)

Office of the _____ Municipality

Date: _____

Inventory of the moveable properties attached from the defaulter Sri/Smt..... ofward in Municipality for the arrears of Property tax, Penalties, Cesses and other Levies due by him/her.

Name & Number of Ward	PID/Sy No.	SAS Application No. / Assessment No.	Name of the Owner	Basic Property Tax Dues (in Rs)	Interest (as on date of issue of distraint of property)
1	2	3	4	5	6

Penalty	Solid Waste Management Cess	Total Demand	Description of the articles attached (list each of them)	Estimated value of the article	Number of each type of article	Estimated Total Value
7	8	9= 5+6+7+8	10	11	12	13=11x12
			(i)			
			(ii)			
			(iii)			
			(iv)			

Note 1 Signature of the defaulter and independent witnesses present at the time of distraint should be obtained on the inventory and attested by the officer doing distraint.

1. One copy of the inventory should be delivered to the defaulter after obtaining his signature.

Signature of the
Witnesses

Signature of the
Municipal Staff

Signature of the
Defaulters

Signature of the officer
who distrained the
Property

1.
2.
3.
4.

Date _____

Signature
Name & Designation
Office Address

Place: _____

Copy to:

Sri/Smt-----

Form-II-H

(See rule 10D)

Office of the _____ Municipality

Date: _____

Form of proclamation and written notice of sale of moveable property.

Whereas the moveable property of Sri/Smt..... hereunder specified has been attached on account of arrears of the property tax, penalties, cesses & other levies due to be paid by him for a sum of Rs. and whereas it is necessary to recover the said amount by sale of the below-mentioned property(ies), together with all lawful charges and expenses resulting from the said attachment and Sale.

Notice is hereby given that on the _____ day of 20__ at ____ (time----am/pm) the Authorized Officer of _____ (or other person appointed) will at _____ place or venue of auction with complete address _____, sell by auction subject to the conditions mentioned below to the highest bidder and without reserve, the right, title and interest of the said in the property hereunder specified and every power of disposing of the same or any of them or of the profits arising therefrom which the said <name of defaulter> may now consistently with the law exercise for his own benefit.

MOVEABLE PROPERTY

Lot No.	No. and Description of articles	Where attached	Where now placed	Where to be viewed	Whether the sale is subject to confirmation
(1)	(2)	(3)	(4)	(5)	(6)

CONDITIONS OF SALE:

- (1) The sale shall be held on the day fixed and if necessary, continued from day-to-day (except closed holiday) until all the properties specified in this Proclamation have been sold. The Officer conducting the sale may however in his discretion, adjourn any sale for a period not exceeding three days.
- (2) The party liable for the payment of money for the recovery of which the sale of moveable property is held shall not be allowed to bid for or purchase the property without the permission of the Commissioner/ Chief Officer.
- (3) No Officer having any duty to perform in connection with any sale by auction and no person employed by or subordinate to such officer shall directly or indirectly bid for or acquire any property.
- (4) The officer conducting the sale shall have the discretion to accept or reject the highest bid.
- (5) If there are no bidders on the date of sale, the property may be purchased by the Municipality.
- (6) The party declared to be the purchaser of the moveable property should deposit immediately the entire amount of bid should be deposited after his declaration as purchaser. Provided that in case the value of the winning bid for a property exceeds rupees one lakh then 50% may be deposited immediately on the spot and rest within 15 days. Failure to deposit 50% of the amount shall be treated as default and the auction will proceed ahead and the such a defaulter shall be barred from bidding for a period of one year from the date of default. Provided that in case of failure to deposit the balance 50% of the winning amount within 15 days of the date of auction, the already deposited 50% of the bid amount shall stand forfeited to the Municipality.
- (7) The sale is subject to confirmation by the Commissioner/ Chief Officer.
- (8) In case sale is aside, the amount deposited by the purchaser will be refunded.
- (9) A certificate of purchase will be issued in the name of successful bidder after the sale is confirmed.

(See rule 10D)

Office of the _____ Municipality

Date: _____

Certificate of Sale of Moveable Property

This is to certify that <name of purchaser> residing at _____ in _____ Municipality / Taluka / District, having purchased at a public auction held by the Authorized Officer for the Property Tax due by <name of the defaulter> a Property Owner/Occupier in the under mentioned ward, and the said purchaser having paid the full amount of the purchase money, the said property has been this day put into & transferred to the name of the said person.

ULB Name	Name & No. of Ward where defaulted property situated	Details of the Moveable Property sold		Upset Price in Auction	Price quoted by Auction winner	Date of Payment	Mode & details of payment
		Description of the moveable property	No.				
1	2	3	4	5	6	7	8

Date

Authorized Officer _____

Place

_____ Municipality

Form-II-J
(See rule 10D)

Office of the _____ Municipality

Date: _____

Attachment of Immoveable Property
ORDER

Attachment of Immoveable Properties u/s 143, Karnataka Municipalities Act 1964, r/ w
Karnataka Municipalities Taxation Rules, 1965.

1. Whereas, Sri/Smt./----- has not paid the property tax payable U/S 143 of the Karnataka Municipalities Act 1964(hereinafter referred to as, 'the Act') and the same is outstanding as per the following details:

Property Schedule:

Unique Property ID _____ Property no < PID No/ Khata No/ Survey No>

Address < _____ >

SAS Application No. / Assessment No. _____,

Ward Name & No. _____,

Sl.	Description	Unpaid amount in Rs
-----	-------------	---------------------

No		
1	Property Tax	
2	Cesses	
3	Penalty	
4	Solid Waste Management Cess/ Charges	
5	Total Due	

2. Whereas in consequence, thereof the Demand Notice No. _____ dated _____ was issued and served on him u/s 105 of the Act and still the said amount of tax has not been paid.
3. The non-payment of these outstanding tax dues despite notice and follow-up brings out that that the recovery of tax, penalty, cesses (called "tax in arrears" hereinafter) of the above defaulter cannot be effected otherwise than by attachment of the immoveable properties.

Hence, I _____ in exercise of powers conferred upon me u/s 105 of the Karnataka Municipalities Act 1964, r/w the Karnataka Municipalities Taxation Rules, 1965, order the attachment of following immoveable properties. I hereby prohibit the transfer or mortgage of the said immoveable properties and recording of this prohibition order as an encumbrance on the said property by jurisdictional Sub Registrar. Further, the said prohibition shall also be recorded in the property or land records of the said property maintained by the appropriate authority. The same shall remain in force until further orders from the undersigned.

Sl.NO	Property Description	Chakkabandi			
		North	South	East	West
	Owner Name, Unique Property ID _____ /PID/Sy. No. Ward/Gram Panchayat, Hobli/Division, Town/Zone. Area/Extent _____				

Issued under my hand and seal on this day _____ of _____ and year _____

Date _____

Name & Office Designation
Address

Place:

Copy to:

Sri/Smt-----

(See rule 10D)

Office of the _____ Municipality
Date: _____**Order of suspension of trade license for default in payment of property tax u/s 105 of the
Karnataka Municipalities Act 1964.**

Whereas as per records of the Municipality, the Occupier/Owner of the property mentioned in the Schedule below has not paid the property tax for the premises where your business is being carried out.

Whereas the notices were issued to the Occupier/Owner and still the payment of the outstanding property tax and related dues has not been done.

Property Tax:

Cesses:

Penalty as on:

SWM Cesses/ Charges:

Total Amount Payable:

Whereas as per the Act & Rules, it is mandatory to pay the property tax on time. The non-payment of property tax is a violation of the terms and conditions of the trade license issued to you.

According to the terms & conditions for issuance of a trade license, your trade license is suspended with immediate effect. You are hereby directed to stop all business activities until further notice. You are also directed to remove all the signboards, hoardings, and advertisements related to your business from the premises. The premises shall be sealed for the said default.

You are required to submit proof of payment of the outstanding property tax along with a written application for the revocation of the suspension of the trade license. The application should be submitted to this office within 30 days from the date of receipt of this order.

Please note that if you fail to comply with this order, your trade license shall be cancelled permanently.

Property Schedule:

Property No: < PID No/ Khata No/ Survey No>

Address: < as per street master>

SAS application No./

Assessment No.:

Signature of Authorized Officer

To

The Owner/Occupier.

Form-II-L
(See rule 10D)

Office of the _____ Municipality
Date: _____

Register of moveable properties sold for arrears of property tax, penalties, cesses & other levies in the Ward <Ward name and No.> at the Municipal Office _____

Name & No. of Ward	PID/Sy. No.	Assessment No.	Name of the Owner	Basic Property Tax Dues	Penalty (as on date of issue of sale of property)
1	2	3	4	5	6

Solid Waste Management Cess	Total Demand	Date and amount received by the way of sale	Name, Contact No. & address of the purchaser	Signature of Authorized Officer	Remarks
7	8= 5+6+7	9	10	11	12

Form-II-M
(See rule 10D)

Office of the _____ Municipality
Date: _____

Register of Immoveable property attached for recovery of arrears of property tax, penalties, cesses & other levies in the Ward <Ward name and No.> at the Municipal Office _____

Name & No. of Ward	PID/Sy.No.	SAS No./ Assessment No.	Name, Contact No. & address of the Owner	Basic Property Tax Dues	Penalty (as on date of issue of sale of property)
1	2	3	4	5	6

Solid Waste Management Cess / charges	Total Demand	Date of attachment & Amount recovered	Present status of the attached property	Signature of Authorized officers	Remarks
7	8= 5+6+7	9	10	11	12

Form-III
Property Register-A
 (See rule 20)

Register maintained for Authorized Properties

Name of the Owner	
Owner's Father/Mother/Spouse Name	
Owner Address	
Photograph of Owner	
Identification document No. and Name of Owner	
Name of the Occupier	
Occupier's Father/Mother/Spouse Name	
Property Address	
District	
ULB Name	
Property Classification	
Document No.	
Property Identification No.	
Ward No. and Name	
Old Municipal No.	
Property Assessment No.	
Property Category	
Property Type	
Property dimension in meters i. East to West ii. North to South	
Area of Land in Sq.Mts	
Plinth Area of building in Sq Mts.	
Floor Details i. Floor Number ii. Floor Usage iii. Self occupied/Tenanted iv. Floor Built Area v. Roof Type vi. Floor Type vii. Wood used viii. Year of Construction/Demolition	

For Apartment properties only i. Apartment Land Property Identification. ii. Block Name. iii. Flat Number. iv. Area in Sq Mts. a. Carpet Area. b. Additional Area. c. Super built-up Area. v. Share in Apartment land. vi. Parking Units. vii. Total Parking Area.	
Property Boundaries (Checkbandi) i. East ii. West iii. North iv. South	
Supporting document details for Ownership Proof	
Mutation Register / Order No.	
Photograph of Land / Building.	
Easement Rights.	
Liabilities (If any)	
Village and Survey No.	
Date of notice of transfer of title (Section 111)	
Assessment year	
No. and Date of Filing returns	
Total Property Tax paid	
Total Cesses paid	
Name of Bank	
Date of Payment of Tax	
Document Issued Date	
Document Fee	
Receipt Number	
Document Issued by	
Document Issued Place	

6. Insertion of Form III-A:- In the said rules, after Form III so substituted, the following shall be inserted, namely:-

Form-III A**Property Register-B**


(See rule 20)

Register maintained for Unauthorized Properties

Name of the Owner	
Owner's Father/Mother/Spouse Name	
Owner Address	
Photograph of Owner	
Identification document No and Name of Owner	
Name of the Occupier	
Occupier's Father/Mother/Spouse Name	
Property Address	
District	
ULB Name	
Property Classification	
Document Number	
Property Identification No.	
Ward Number and Name	
Old Municipal No.	
Property Assessment No.	
Property Category	
Property Type	
Property Dimension in meters i. East to West ii. North to South	
Area of Land in Sq.Mts	
Plinth Area of building in Sq Mts.	
Floor Details i. Floor Number ii. Floor Usage iii. Self-Occupied/Tenanted iv. Floor Built Area v. Roof Type vi. Floor Type vii. Wood used viii. Year of Construction/Demolition	

For Apartment properties only i. Apartment Land Property Identification ii. Block Name iii. Flat Number iv. Area in Sq. Mts. d. Carpet Area e. Additional Area f. Super built-up Area v. Share in Apartment land vi. Parking Units vii. Total Parking Area	
Property Boundaries (Checkbandi) v. East vi. West vii. North viii. South	
Supporting document details for Ownership Proof	
Mutation Register / Order Number	
Photograph of Land / Building	
Easement Rights	
Liabilities (If any)	
Village and Survey Number	
Date of Notice of transfer of title (Section 111)	
Assessment year	
No. and date of filing Returns	
Total Cesses paid	
Name of Bank	
Date of Payment of Tax	
Document Issued Date	
Document Fee	
Receipt Number	
Document Issued by	
Document Issued Place	
Remarks	

Form-3
Acknowledgement/ Extract/A -REGISTER
 (See rule 20)

ಕರ್ನಾಟಕಸರ್ಕಾರ ಪೌರಾಡಳಿತನಿರ್ದೇಶನಾಲಯ						<ನಗರಸಭೆ/ಪುರಸಭೆ/ಪಟ್ಟಣಪಂಚಾಯಿತಿ> ನಮೂನೆ-3 (ನಿಯಮ 20)				
ಜಿಲ್ಲೆ:		ನಗರ/ಪಟ್ಟಣ:		ಸ್ಥಾನತರಹೆ		ದಾಖಲೆಸಂಖ್ಯೆ:				
ಸ್ಥಾನಸಂಖ್ಯೆ	ವಾರ್ಡ್ ನ ಸಂಖ್ಯೆ ಮತ್ತು ಹೆಸರು	ಸ್ಥಾನಹಳೆಸಂಖ್ಯೆ	ನಿರ್ದರಣಾಸಂಖ್ಯೆ	ಸ್ಥಾನವರ್ಗೀಕರಣ (as per A Register)		ಸ್ಥಾನಪ್ರಕಾರ				
				ಅಧಿಕೃತ						
ಸ್ಥಾನವಿಳಾಸ		ನಿವೇಶನದಲಿಖಿತ(ಮೀ.)		ನಿವೇಶನದವಿಸ್ತೀರ್ಣ (ಚ.ಮೀ.)		ಕಟ್ಟಡದಪ್ಲಾಟ್‌ನಿಯ (ಚ.ಮೀ.)				
ಆಪಾರ್ಟ್‌ಮೆಂಟ್ / ಬಹುಮಾಲೀಕತ್ವದಕಟ್ಟಡಗಮಾತ್ರ										
ಅವಿಭಜಿತನಿವೇಶನದಸ್ಥಾನಸಂಖ್ಯೆ	ಮಹಡಿಸಂಖ್ಯೆ/ಬ್ಲಾಕ್‌ಹೆಸರು	ಫ್ಲಾಟ್‌ಸಂಖ್ಯೆ	ವಿಸ್ತೀರ್ಣ (ಚ.ಮೀ.)			ಅವಿಭಜಿತನಿವೇಶನರೀತಿ	ತರಹೆ	ಪಾರ್ಕಿಂಗ್‌ಲಭ್ಯತೆ/ಯೂನಿಟ್‌/ವರಿಯ	ಅನುಭೋಗ	ಮೇಲ್ದಾಖಲೆ/ನಿಲದವಿಧ/ಬಳಸಿರುವವರು
			ಕಾರ್ಪೆಟ್	ಆಡ್ಡೆಷನ್‌ಲ್ಯಾಪ್	ಸೂಪರ್					
ಕಟ್ಟಡಕ್ಕಮಾತ್ರ										
ಮಹಡಿಸಂಖ್ಯೆ	ವಿಸ್ತೀರ್ಣ (ಚ.ಮೀ.)	ತರಹೆ	ಅನುಭೋಗ	ಮೇಲ್ದಾಖಲೆತರಹೆ	ನಿಲದವಿಧ	ಬಳಸಿರುವವರು	ನಿರ್ಮಾಣದ/ಕೆಡವಿದ	ವರ್ಷ		
ಚಕ್ಕುಬಂದಿ-ಉತ್ತರ		ಚಕ್ಕುಬಂದಿ-ಪೂರ್ವ		ಚಕ್ಕುಬಂದಿ-ಪಶ್ಚಿಮ		ಚಕ್ಕುಬಂದಿ-ದಕ್ಷಿಣ				
ಸ್ಥಾನದಿನತೆಗೆಪೂರಕದಾಖಲೆಗಳು:			ಹಕ್ಕುಬದಲಾವಣೆ / ಕಡತದಸಂಖ್ಯೆ		ಸ್ಥಾನಭಾವಚಿತ್ರ		ಹಕ್ಕುಗಳು			
ಕ್ರ.ಸಂ.	ಮಾಲೀಕರಹೆಸರು	ತಂದೆ/ತಾಯಿ/ಗಂಡ/ಹೆಂಡತಿ/ಪೋಷಕರಹೆಸರು			ಮಾಲೀಕರಗುರುತಿನದಾಖಲೆ		ವಿಳಾಸ		ಮಾಲೀಕರಭಾವಚಿತ್ರ	
ಕ್ರ.ಸಂ.	ಅನುಭೋಗದಾರರು	ತಂದೆ/ತಾಯಿ/ಗಂಡ/ಹೆಂಡತಿ/ಪೋಷಕರಹೆಸರು			ಖುಣಗಳು					
ಗ್ರಾಮ - ಸರ್ವೇನಂಬರ್		ಪ್ರಕರಣ-111 ರಂತೆಹಕ್ಕುಪರ್ಗಾವಣೆನೋಟೀಸ್ ದಿನಾಂಕ				ವರ್ಗಾವಣೆದಾರರಹೆಸರು				

Form-3A
Acknowledgement/ Extract/B-REGISTER
 (See rule 20)

ಕರ್ನಾಟಕ ಸರ್ಕಾರ ಪೌರಾಡಳಿತನಿರ್ದೇಶನಾಲಯ						<ನಗರಸಭೆ/ ಪುರಸಭೆ/ ಪಟ್ಟಣ ಪಂಚಾಯಿತಿ> ನಮೂನೆ-3 (ನಿಯಮ 20)				
ಜಿಲ್ಲೆ:		ನಗರ/ಪಟ್ಟಣ:		ಸ್ವತ್ತಿನ ತರಹೆ		ದಾಖಲೆ ಸಂಖ್ಯೆ:				
ಸ್ವತ್ತಿನ ಸಂಖ್ಯೆ	ವಾರ್ಡ್ ಸಂಖ್ಯೆ ಮತ್ತು ಹೆಸರು		ಸ್ವತ್ತಿನ ಹಳೆ ಸಂಖ್ಯೆ	ನಿರ್ದೇಶನ ಸಂಖ್ಯೆ	ಸ್ವತ್ತಿನ ವರ್ಗೀಕರಣ (as per B Register)	ಸ್ವತ್ತಿನ ಪ್ರಕಾರ				
					ಅನಧಿಕೃತ					
ಸ್ವತ್ತಿನ ವಿಳಾಸ			ನಿವೇಶನದ ಅಳತೆ(ಮೀ.)		ನಿವೇಶನದ ವಿಸ್ತೀರ್ಣ (ಚ.ಮೀ.)		ಕಟ್ಟಡದ ಪ್ಲಾಂಟ್ ಏರಿಯ (ಚ.ಮೀ.)			
ಆಪಾರ್ಟ್‌ಮೆಂಟ್ / ಬಹು ಮಾಲೀಕತ್ವದ ಕಟ್ಟಡಗಳಿಗೆ ಮಾತ್ರ										
ಅವಿಭಜಿತ ನಿವೇಶನದ ಸ್ವತ್ತಿನ ಸಂಖ್ಯೆ	ಮಹಡಿ ಸಂಖ್ಯೆ/ ಬ್ಲಾಕ್ ಹೆಸರು	ಫ್ಲಾಟ್ ಸಂಖ್ಯೆ	ವಿಸ್ತೀರ್ಣ (ಚ.ಮೀ.)			ಅವಿಭಜಿತ ನಿವೇಶನ ರೀತಿ	ತರಹೆ	ಪಾರ್ಕಿಂಗ್ ಲಭ್ಯತೆ/ ಯೂನಿಟ್/ ಏರಿಯ	ಅನು ಭೋಗ	ಮೇಲ್ಕಾವಣಿ/ನೆ ಲದ ವಿಧ/ ಬಳಸಿರುವ ಮರ
			ಕಾರ್ಪೆಟ್	ಆಡಿಷನಲ್ ಬಿಲ್ಡಿಂಗ್	ಸೂಪರ್					
ಕಟ್ಟಡಕ್ಕೆ ಮಾತ್ರ										
ಮಹಡಿ ಸಂಖ್ಯೆ	ವಿಸ್ತೀರ್ಣ (ಚ.ಮೀ.)	ತರಹೆ	ಅನುಭೋಗ	ಮೇಲ್ಕಾವಣಿ ತರಹೆ	ನೆಲದ ವಿಧ	ಬಳಸಿರುವ ಮರ	ನಿರ್ಮಾಣ/ ಕಡವಿದ	ವರ್ಷ		
ಚೆಕ್ಯುಬಂದಿ-ಉತ್ತರ		ಚೆಕ್ಯುಬಂದಿ-ಪೂರ್ವ		ಚೆಕ್ಯುಬಂದಿ-ಪಶ್ಚಿಮ		ಚೆಕ್ಯುಬಂದಿ-ದಕ್ಷಿಣ				
ಸ್ವಾಧೀನತೆಗೆ ಪೂರಕ ದಾಖಲೆಗಳು:			ಹಕ್ಕು ಬದಲಾವಣೆ / ಕಡತದ ಸಂಖ್ಯೆ		ಸ್ವತ್ತಿನ ಭಾವಚಿತ್ರ		ಹಕ್ಕುಗಳು			
ಕ್ರ.ಸಂ.	ಮಾಲೀಕರ ಹೆಸರು	ತಂದೆ/ತಾಯಿ/ಗಂಡ/ಹೆಂಡತಿ/ಪೋಷಕರ ಹೆಸರು			ಮಾಲೀಕರ ಗುರುತಿನ ದಾಖಲೆ		ವಿಳಾಸ		ಮಾಲೀಕರ ಭಾವಚಿತ್ರ	
ಕ್ರ.ಸಂ.	ಅನುಭೋಗದಾರರು	ತಂದೆ/ತಾಯಿ/ಗಂಡ/ಹೆಂಡತಿ/ಪೋಷಕರ ಹೆಸರು			ಮುಖಗಳು					
ಗ್ರಾಮ - ಸರ್ವೆ ನಂಬರ್		ಪ್ರಕರಣ-111 ರಂತೆ ಹಕ್ಕು ವರ್ಗಾವಣೆ ನೋಟೀಸ್ ದಿನಾಂಕ				ವರ್ಗಾವಣೆದಾರರ ಹೆಸರು				

Note:

1. Levy and collection of property tax from Un-authorized building or vacant land does not confer any right to regularize violations made or title ownership or legal status to such buildings or vacant lands.
2. The persons holding such buildings or vacant lands shall always be liable for legal action for violation of law in accordance with the provisions of Act or any other law for the time being in force.

Form-IIIB
(See rule 24]

Register of Information of Mutations

Sl No.	Intimation sent by(Sub Registrar/ Private Person/ Court/ Appellate Authority	Date of Transaction by Sub Registrar or date of Intimation by The Private Person/ Court/ Appellate Authority	Date of receipt of intimation	Registration Book No And Page for Sub Registrar or No. & date of intimation by Private Person	Details of the property involved with Unique PID, SAS Application No. / Assesment No. etc	Name of the person acquiring rights in the property (if any)	Extent for which the rights are being acquired or details of other rights transacted/ ordered (mortgage etc)	Remarks
1	2	3	4	5	6			

Form-IIIC
(See rule 24]

Register of Inheritance Cases

Sl No.	Details of the property involved with Unique PID, or Assessment No. etc	Name of the deceased owner or occupier	Date of death	Death Certificate Registration No. and date of registration or field report No. & date of Revenue Inspector certifying death and date of death
1	2	3	4	5

Name of heirs of the deceased with relationship to the deceased			Ordernumber &date of the Authorized Officer	Order of Appellate Officer or a Court (if any)	Remarks
Name	Relationship	Nature of claim			
6	7	8	9	10	

GOVERNMENT OF KARNATAKA

No. UDD 126 GEL 2023(e)

Karnataka Government Secretariat,
Vikasa Soudha,
Bangalore. Dated: 02.01.2025**NOTIFICATION-II**

The draft of the following rules further to amend the Karnataka Municipal Corporations Rules, 1977 which the Government of Karnataka proposes to make in exercise of the powers conferred by sub-section (3) of Section 421 of the Karnataka Municipal Corporation Act, 1976 (Karnataka Act 14 of 1977) is hereby published as required by Sub-section (3) of the said section for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after the expiry of thirty days from the date of its publication in the official Gazette.

Any Objections or Suggestions which may be received by the State Government from any person with respect to the said draft before the expiry of the period specified above will be considered by the State Government. Objections and suggestions may be addressed to the Secretary to Government, Urban Development Department, Vikasa Soudha, Bangalore-560 001.

DRAFT RULES

3. Title, commencement and application. -(1) These rules may be called the Karnataka Municipal Corporations Taxation (Amendment) Rules, 2025.

(2) They shall be deemed to have come into force with effect from the date of publication of the final notification in the Official Gazette.

(3) These rules shall be applicable for the purposes of assessment, levy, recovery and management of property tax under Chapter X of the Karnataka Municipal Corporations Act 1976.

4. Amendment of Schedule III:- In the Karnataka Municipal Corporations Act, 1976 (Karnataka Act 14 of 1977), in Schedule-III relating to Taxation Rules (hereinafter referred to as the said rules) under the heading Part II relating to Assessment of Property Tax.

1) **For Rule-11**, the following shall be substituted, namely:

11 “Property Register:-(1) The property tax, Cesses and penalty collected there from shall be maintained in Form II (to be called Property Register-A) for all authorized properties and lands which are assessed to property after complying with all the stipulations of the Act, the Karnataka Town and Country Planning Act, 1961 and other applicable laws and rules made there under, and in respect of unauthorized property (property wherein developments are carried out without the approval of the competent authority) shall be maintained in Form II-A (to be called Property Register-B), for all the Properties or lands or both assessed to Property Tax U/ S112B of the Act.

(2) The acknowledgement/ extract under sub-section (4) of Section 112B of the Act, shall be in Form-2 for properties in Property Register-II, and in Form-2A for the properties in Property Register-

IIA and a copy of same shall be transmitted to the concerned owners through e-mail address or through Registered Post with Acknowledgement Due (RPAD).

(3) Authorities for approval, revision and hearing of appeals on Property Tax, Interest, Penalty and other Cesses and Levies and Services. -The authorities empowered to approve, revise and hear appeals with respect to Property Tax, interest, penalties and cesses and other levies and services shall be as follows, namely:-

Sl No.	Service	Approval	Appellate Authority
2.	Re-assessment of existing Property Tax, Cesses & Other Levies on Properties, Land with or without Buildings.	DC Revenue	Commissioner
2.	Transfer of Property of all types of property / buildings/ lands (A-register & B-register).	Zonal Commissioner/ DC Revenue	Commissioner
3.	Creation or Recording of New Property in Property Tax Register (both Register A & B) & fixation of its Property Tax, for the Properties, Land with or without Buildings.	Zonal Commissioner/ DC Revenue	Commissioner
4.	Issue of Demand Notice and Order for Recovery of property tax, penalties, Cess & other levies on the Properties/Lands/Buildings u/s 113of KMC Act.	Revenue officer/ Zonal Commissioner	Commissioner
5.	Issuance of warrant of attachment of or immovable properties for recovery of property tax, penalties, interest, cesses and other levies u/s 113 of KMC Act.	Zonal Commissioner / Estate officer	Commissioner
6.	Issuance of distraint & seizure order and sale of moveable or immovable properties for recovery of property tax, penalties,interest, cesses and other levies u/s 113 of KMC Act..	Zonal Commissioner/ DC Revenue	Commissioner
7	Mutation and Transfer of Properties	Zonal Commissioner/ DC Revenue	Commissioner

(4). Use of Software & Technology for Property Tax Records: (1) The Government may by order specify from time to time the software and technology to be used for creation, storage, updation and maintenance of property tax records including maps and all actions associated there with, including assessment, recovery of the property tax, penalties, cesses and other levies and other purposes as provided for in the Act.

(2) The Property tax records, including maps, maintained in electronic form shall be the original Property Tax Records.

(3) The approval of entry of the names and other mutations in the property or land records upon inheritance, succession, transfer, survivorship or otherwise, once the software is notified under this Rule, shall be done by the software as per order issued. Similarly, the notices, demand notices, assessments, revisions and other connected activities shall be signed by the specified software system.

(2). Insertion of New Rule 11A:- In the said rules, after rule 11 so substituted, the following shall be inserted, namely:-

“11-A. Penalty against the Commissioner for issue of new PID or Khata to an unlawfully formed plot:- Notwithstanding anything contained in any other rules in this regard, if the Commissioner or Authorized Officer fails to comply with the provisions of Sub-section (1A) of Section 112 of Karnataka Municipal Corporations Act, he/she shall be fined up to Rupees Twenty Five Thousand in each case and also be liable for further proceedings in accordance with the provisions of the Karnataka Civil Services(Classification, Control and Appeal) Rules, 1957.

(3). Omission of Rule 12:- In the said rules, Rule 12 shall be omitted.

(4). Omission of Rule 13:- In the said rules, Rule 13 shall be omitted.

(5). Omission of Rule 14:- In the said rules, Rule 14 shall be omitted.

(6). Omission of Rule 15:- In the said rules, Rule 15 shall be omitted.

(7). Omission of Rule 16:- In the said rules, Rule 16 shall be omitted.

(8). Amendment of Rule 17:- Rule 17 shall be substituted as below:-

17. The Show Cause Notice and the Demand Notice - (1) The Demand Notice for default to pay the property tax, cesses, penalties & other levies u/ s 113 of the Act shall be in Form-III A.

(2) The notice calling for scrutiny of the Property Tax Returns u/s 112-A, shall be in Form-III B. The Show Cause Notice, the Demand Notice for a revised demand u/s 112-A of the Act shall be in Form-III C and Form-III D, respectively and signed and issued by the Authorized Officer.

(9). Insertion of new Rule 17-A:- after Rule 17 the following shall be inserted namely:-

17-A. Manner of service of the Demand Notice or the Show Cause Notice or the Order. -(1) The demand notice or the show cause notice or the order shall be served directly on the concerned person or the defaulter as per Section 113 of the Act and a copy thereof along with proper acknowledgement shall be placed in the record or file.

(2) A scanned copy of the notice/order may be served through the e-mail ID of the defaulter, if the same is available.

(3) If the notice/order could not be served in the manner stated above, it shall be served by affixture on the property concerned or the last known address of the defaulter and the fact of service by affixture shall be recorded by drawing up the Panchanama. If the defaulter is avoiding the service of the notice/order, the same shall be mentioned in the Panchanama evidencing service by affixture. The format of Panchanama shall be in Form-III E.

(4) The service by affixture is also necessary if the notice/order, which could not be served directly on the person/defaulters but is served through an e-mail ID.

(5) The notice/order may also be served through any electronic messenger application, including WhatsApp/SMS/e-mail. However, it shall be followed by service by affixture as aforesaid.

(6) Wherever it is practicable, it shall be preferable to have video graphic evidence or photos of service by affixture on record.

(10). **Amendment of Rule 27 to 35:-** Rule 27 to 35 shall be substituted as below:-

27. Procedure upon failure to pay Property Tax or Penalties or Cesses or Other Levies.- (1) If the person to whom a notice of demand has been served under these rules does not pay the Property Tax, Penalties, Cesses and other Levies, within thirty days from the service of such notice, in the absence of any stay issued by the Appellate Authorities, the authorized officer may recover by distraint under his warrant and sale of such moveable property of the defaulter or if the defaulter is the occupier of the building by distress and sale of any moveable property which may be found in or on such building or land, the amount due on account of tax, penalties, cesses and levies, together with the warrant cost and distraint cost and with such further sums as will satisfy the probable charges that will be incurred in connection with the detention and of the sale of property so distrained.

28. (i) If, for any reason the distraint or a sufficient distraint of the defaulter's property cannot be effected, the authorized officer may attach and seal, by passing an order in this regard, the immoveable property of the defaulter until the recovery of the property tax, penalties, cesses and other levies, together with the warrant fee and distraint fee and with such further sums as shall satisfy the probable charges, that may be incurred in connection with the attachment of the immoveable property:

(ii) The authorized officer may prosecute the defaulter as per the Act.

29. Distraints of moveable properties of the defaulter: (i) Orders of distraint under these rules shall be in Form-IV and issued by the Authorized Officer.

(ii) For distraint of moveable properties of the defaulter, the following procedure shall be followed, namely: -

(a) The distraint shall be made by the Authorised Officer in the presence of independent witnesses consisting of not less than two respectable persons of the locality. A copy of the order shall be given to the defaulter if he is present and if he is absent and there is not any properly authorised agent to receive it, the order of distraint shall be served at his usual place of residence or on the premises where the distraint is to be made. After the distraint is made an inventory of the property distrained shall be made in Form-V and attested by the Authorized Officer and by the witnesses. A copy of the inventory shall be handed over to the defaulter or his authorised agent, if he is present. The property distrained shall not be disproportionate to the amount of arrears to be recovered.

(b) All distrained property shall ordinarily be retained in the custody of the Authorized Officer unless some other arrangement is deemed more suitable, in which event the Authorized Officer may make such arrangements.

(iii) On all matters not expressly provided for in Section 113 of the Act and this rule, the procedure regarding distraints shall, as far as may be, be similar to that prescribed in respect of attachments of moveable property under the Code of Civil Procedure.

30. Sale of Moveable Properties. – (a) The notice of auction sale under these rules shall be in Form-VI with such modifications as may be necessary.

(b) The Upset Price or the minimum auction price for each movable property shall be fixed by the Commissioner of the Corporation upon proposal made in this regard by the Authorized Officer. The Commissioner may take assistance of such officers as he deems knowledgeable to advice on the same.

(c) The notice of auction sale shall be affixed on the following places, namely:-

- (v) on the property which is liable to pay the Property tax;
- (vi) website of the Corporation;
- (vii) the notice board of the Office of the Corporation;
- (viii) the local conspicuous public space in the locality in which the property liable to pay property tax is situated.

(d) Every sale held under these rules shall be held on the day named in the proclamation, and if necessary, continued from day to day (except public or general holidays), until all the properties specified in the sale proclamation shall have been sold. The Commissioner or authorised Officer may adjourn any sale for a period not exceeding three days recording reasons for such adjournment.

(e) Where owing to combination or other causes there are either no bidders or the bids offered are not adequate as against the upset price, the Commissioner/ authorised Officer shall postpone the sale.

(f) The certificate of sale/purchase of moveable property to be granted under these rules shall be in Form-VII.

31. **Attachment of Immoveable Property.** -(i) The attachment of immoveable property shall be made by an order prohibiting the defaulter from transferring or charging the property in any

way and all persons from taking any benefit from such transfer or charge. The attachment Order shall in Form-VIII. The same shall be communicated to the jurisdictional Sub-Registrar working under the Stamps and Registration Department, who shall record the attachment as encumbrance with respect to the said property.

(ii) The order shall be proclaimed at some place on or adjacent to such property by beats of drum or other suitable mode and a copy of the order shall be affixed on a conspicuous part of the property and also on the notice board of the office of the Corporation. It shall also be published on the website of the Corporation. The copy shall be served on the defaulter who is the owner of the property.

(iii) The Trade License, if any, for any activity running in the said immoveable property shall stand immediately suspended when the order of suspension is issued by the authorized officer empowered to attach the immoveable property and running of any commerce or trade may be stopped on such an immoveable property by way of sealing of the commercial premises/property. Such order shall be in Form-IX. The Trade License shall stand cancelled in case the defaulter fails to pay all the outstanding dues within three months from the date of order of attachment and the running of the trade shall be stopped.

32. Sale of Immoveable Properties: The procedure prescribed for the sale of moveable properties shall be mutatis mutandis followed for the distress sale of immoveable properties for recovery of property tax, levies, cesses and other dues.

33. Claims to immoveable property attached:(i) If any claim is set up by a person other than the defaulter, to the immoveable property attached under these rules, the Authorized Officer making the attachment shall hold a summary enquiry into the claim and after such enquiry may admit or reject the claim.

(ii) The person against whom an order is made under this sub-rule may, within one year from the date of such order, institute a suit to establish the right which he claims to the property attached, but subject to the result of such suit, if any, the order shall be conclusive.

34. Registers of moveable properties sold, and immoveable properties attached shall be kept in the office of the Corporation in Form-X and Form- XI, respectively.

35. The Authorized Officer may seek order of the competent court for making attachment warrant with respect to an immovable property absolute and also prosecute the defaulter of payment: The authorized officer may file a complaint u/s 200 of the Code of Criminal Procedure to prosecute the person-in-default even after issue of demand notice before the court of competent jurisdiction.

(11) Insertion of New Rule 38:- After Rule 37, the following shall be inserted namely.

38. Procedure for maintenance, updation and mutation of Property and Land Records. -

(1) (a) On receipt of information of changes in the rights over buildings or lands or both on account of succession, survivorship, inheritance, gift, transfer or otherwise, -

- (i) through intimation slips from the Sub-Registrar ; or
- (ii) by virtue of orders of authorized officers or the Court; or
- (iii) due to information given in this regard by any interested person,

The authorized officer shall record the information in the Register of Information of Mutations of the property and land records in Form-XII. A Register for recording details about the information of Inheritance or Succession or Survivorship cases shall be maintained by the Municipal Corporation.

- (b) The intimation received from the inheritors or survivors or successors for mutation in their name in event of death of the owner or occupier recorded in the property records of the Municipal Corporations shall be in Form-XIII.

(2) After the information of mutation is recorded in the Register of Information of Mutations, the information shall be immediately published in Form-XIV on the notice board of the office of the Municipal Corporations, in the website of the Municipal Corporations, served on the concerned property in the manner specified for service of demand notice for the property tax and individual notices shall be issued simultaneously to the parties concerned, giving a period of not less than fifteen days as opportunity to file objections, if any, to the proposed mutation. The same shall apply to the mutations sought on the basis of an order of the Court or the Appellate Authority unless there is specific order to the contrary by the Court or the Appellate Authority to implement the order immediately:

Provided that in case of orders of the Courts or the Authorized Officers in appeal, during the said period of fifteen days, any person may bring in writing to the notice of the authorized officer any further orders of a Competent Court or an Appellate Authority on the original order of the Court or the authorized officer which was sought for implementation. After the end of fifteen days the authorized officer shall mutate property or land records or take action as per the latest orders of the competent Courts or the Appellate Authority.

- (3) If no objection is received within a period of fifteen days from the date of service of notice under this rule, the mutation entry shall be certified by the authorized officer and the property or land records shall be accordingly mutated.

(4) Objections, if any, received within fifteen days shall be entered in the register of disputed cases and shall be disposed of by the authorized officer after giving the opportunity of being heard to the parties concerned. The result of the decision in such cases shall be entered in the property Registers. Whenever a field inspection is considered necessary, such officer shall make such inspection, after giving due notice to the parties concerned of such inspection. Such an inspection shall be conducted in the presence of two respectable locals, if they are available, and of the parties concerned, if they are present: Provided that disputed cases shall be disposed of within thirty days of from the date of receipt of objection in a summary hearing.

(5) Such officer shall communicate his decision to the parties if they are present and make a note to that effect. If the parties are not present, a written intimation of the decision shall be sent by post, to the last known address of the parties and also through the means provided for service of notice of demand of property tax under these rules and the date of such intimation shall be noted in the Register of Disputed Cases. The decision of the Court or the authorized officer, in case there is no stay in an appeal, the property or land records shall be accordingly updated.

(6) An appeal shall lie against the decision of such officer to Authority specified in Rule 11.

For the purposes of these rules,

“**Authorized Officer**” means an officer of the Corporation who is a public servant within the meaning of section 493 of the Act and u/s 21 of the Indian Penal Code 1860 authorized under these rules.

“**Person-in-default or defaulter**” means the owner of the immoveable property or the person in possession of the immoveable property who is liable to pay the property tax under Section 112A of the Act but has not paid the tax or Cesses or penalty or has paid only partly.

By Order and in the Name of
The Governor of Karnataka
(**Satish Kabadi**)
Under Secretary to Government,
Urban Development Department
(MA-2 and Boards)

Form-II
Property Register-A
(See rule 11)

Register maintained for Authorized Properties

Name of the Owner	
Owner's Father/Mother/Spouse Name	
Owner Address	
Photograph of Owner	
Identification document No. and Name of Owner	
Name of the Occupier	
Occupier's Father/Mother/Spouse Name	
Property Address	
District	
ULB Name	
Property Classification	
Document No.	
Property Identification No.	
Ward No. and Name	
Old Municipal No.	
Property Assessment No.	
Property Category	
Property Type	

Property dimension in meters iii. East to West iv. North to South	
Area of Land in Sq.Mts	
Plinth Area of building in Sq Mts.	
Floor Details ix. Floor No. x. Floor Usage xi. Self occupied/Tenanted xii. Floor Built Area xiii. Roof Type xiv. Floor Type xv. Wood used xvi. Year of Construction/Demolition	
For Apartment properties only v. Apartment Land Property Identification. vi. Block Name. vii. Flat Number. viii. Area in Sq Mts. d. Carpet Area. e. Additional Area. f. Super built-up Area. viii. Share in Apartment land. ix. Parking Units. x. Total Parking Area.	
Property Boundaries (Checkbandi) v. East vi. West vii. North viii. South	
Supporting document details for Ownership Proof	
Mutation Register / Order No.	
Photograph of Land / Building.	
Easement Rights.	
Liabilities (If any)	
Village and Survey No.	
Date of notice of transfer of title (Section 111)	
Assessment year	
No. and Date of Filing returns	
Total Property Tax paid	
Total Cess paid	
Name of Bank	

Date of Payment of Tax	
Document Issued Date	
Document Fee	
Receipt Number	
Document Issued by	
Document Issued Place	

6. Insertion of Form II-A:- In the said rules, after Form II so substituted, the following shall be inserted, namely:-

Form-IIA

Property Register-B


(See rule 11)

Register maintained for Unauthorized Properties


Name of the Owner	
Owner's Father/Mother/Spouse Name	
Owner Address	
Photograph of Owner	
Identification Document No and Name of Owner	
Name of the Occupier	
Occupier's Father/Mother/Spouse Name	
Property Address	
District	
U L B Name	
Property Classification	
Document Number	
Property Identification Number	
Ward Number and Name	
Old Municipal Number	
Property Assessment Number	
Property Category	
Property Type	
Property Dimension in meters	
i. East to West	
ii. North to South	
Area of Land in Sq.Mts	
Plinth Area of Building in Sq Mts.	

Floor Details i. Floor Number ii. Floor Usage iii. Self-occupied/Tenanted iv. Floor Built-up Area v. Roof Type vi. Floor Type vii. Wood used viii. Year of Construction/Demolition	
For Apartment Properties only i. Apartment Land Property Identification ii. Block Name iii. Flat Number iv. Area in Sq. Mts. v. Carpet Area vi. Additional Area vii. Super Built-up Area viii. Share in Apartment Land ix. Parking units x. Total Parking Area	
Property Boundaries (Checkbandi) i. East ii. West iii. North iv. South	
Supporting Document details for Ownership Proof	
Mutation Register / Order Number	
Photograph of Land / Building	
Easement Rights	
Liabilities (If any)	
Village and Survey Number	
Date of Notice of Transfer of Title (Section 111)	
Assessment year	
No. and Date of Filing Returns	
Total Cess Paid	
Name of Bank	
Date of Payment of Tax	
Document Issued Date	
Document Fee	
Receipt Number	
Document Issued by	
Document Issued Place	
Remarks	

Form-2
Acknowledgement/ Extract
(See rule 11)

ಕರ್ನಾಟಕ ಸರ್ಕಾರ ಪೌರಾಡಳಿತ ನಿರ್ದೇಶನಾಲಯ						<ಮಹಾನಗರ ಪಾಲಿಕೆ> ನಮೂನೆ-2 (ನಿಯಮ 11)				
ಜಿಲ್ಲೆ:		ನಗರ/ಪಟ್ಟಣ:		ಸ್ಥತ್ತಿನ ತರಹೆ		ದಾಖಲೆ ಸಂಖ್ಯೆ:				
ಸ್ಥತ್ತಿನ ಸಂಖ್ಯೆ	ವಾರ್ಡ್ ಸಂಖ್ಯೆ ಮತ್ತು ಹೆಸರು		ಸ್ಥತ್ತಿನ ಹಳೆ ಸಂಖ್ಯೆ		ನಿರ್ಧರಣಾ ಸಂಖ್ಯೆ	ಸ್ಥತ್ತಿನ ವರ್ಗೀಕರಣ (as per A Register)		ಸ್ಥತ್ತಿನ ಪ್ರಕಾರ		
						ಅಧಿಕೃತ				
ಸ್ಥತ್ತಿನ ವಿಳಾಸ			ನಿವೇಶನದ ಅಳತೆ (ಮೀ.)			ನಿವೇಶನದ ವಿಸ್ತೀರ್ಣ (ಚ.ಮೀ.)		ಕಟ್ಟಡದ ಪ್ಲಾಟ್ ಏರಿಯ (ಚ.ಮೀ.)		
ಆಪಾರ್ಟ್‌ಮೆಂಟ್ / ಬಹು ಮಾಲೀಕತ್ವದ ಕಟ್ಟಡಗಳ ಮಾತ್ರ										
ಅವಿಭಜಿತ ನಿವೇಶನದ ಸ್ಥತ್ತಿನ ಸಂಖ್ಯೆ	ಮಹಡಿ ಸಂಖ್ಯೆ/ ಬ್ಲಾಕ್ ಹೆಸರು	ಫ್ಲಾಟ್ ಸಂಖ್ಯೆ	ವಿಸ್ತೀರ್ಣ (ಚ.ಮೀ.)			ಅವಿಭಜಿತ ನಿವೇಶನ ರೀತಿ	ತರಹೆ	ಪಾರ್ಕಿಂಗ್ ಲಭ್ಯತೆ/ಯೂನಿಟ್/ ಏರಿಯ	ಅನುಭೋಗ	ಮೇಲ್ದಾಖಲೆ/ ನೆಲದ ವಿಧ/ ಬಳಸಿರುವ ಮರ
			ಕಾರ್ಪೆಟ್	ಆಡ್ಡೆಷನ್ ಬಿಲ್ಡ್ ಪ್	ಸೂಪರ್					
ಕಟ್ಟಡಕ್ಕೆ ಮಾತ್ರ										
ಮಹಡಿ ಸಂಖ್ಯೆ	ವಿಸ್ತೀರ್ಣ (ಚ.ಮೀ.)	ತರಹೆ	ಅನುಭೋಗ	ಮೇಲ್ದಾಖಲೆ ತರಹೆ	ನೆಲದ ವಿಧ	ಬಳಸಿರುವ ಮರ	ನಿರ್ಮಾಣದ/ ಕೆಡವಿದ	ವರ್ಷ		
ಚೆಕ್ಯುಬಂದಿ-ಉತ್ತರ		ಚೆಕ್ಯುಬಂದಿ-ಪೂರ್ವ		ಚೆಕ್ಯುಬಂದಿ-ಪಶ್ಚಿಮ			ಚೆಕ್ಯುಬಂದಿ-ದಕ್ಷಿಣ			
ಸ್ಥಾಧೀನತೆಗೆ ಪೂರಕ ದಾಖಲೆಗಳು:			ಹಕ್ಕು ಬದಲಾವಣೆ / ಕಡತದ ಸಂಖ್ಯೆ		ಸ್ಥತ್ತಿನ ಭಾವಚಿತ್ರ		ಹಕ್ಕುಗಳು			
ಕ್ರ.ಸಂ.	ಮಾಲೀಕರ ಹೆಸರು	ತಂದೆ/ತಾಯಿ/ಗಂಡ/ಹೆಂಡತಿ/ಪೋಷಕರ ಹೆಸರು			ಮಾಲೀಕರ ಗುರುತಿನ ದಾಖಲೆ		ವಿಳಾಸ		ಮಾಲೀಕರ ಭಾವಚಿತ್ರ	
ಕ್ರ.ಸಂ.	ಅನುಭೋಗದಾರರು	ತಂದೆ/ತಾಯಿ/ಗಂಡ/ಹೆಂಡತಿ/ಪೋಷಕರ ಹೆಸರು			ಮುಖಗಳು					
ಗ್ರಾಮ - ಸರ್ವೆ ನಂಬರ್		ಪ್ರಕರಣ-111 ರಂತೆ ಹಕ್ಕು ವರ್ಗಾವಣೆ ನೋಟೀಸ್ ದಿನಾಂಕ				ವರ್ಗಾವಣೆದಾರರ ಹೆಸರು				

Form-2A
Acknowledgement/ Extract
 (See rule 11)

ಕರ್ನಾಟಕ ಸರ್ಕಾರ ಪೌರಾಡಳಿತ ನಿರ್ದೇಶನಾಲಯ						<ಮಹಾನಗರ ಪಾಲಿಕೆ> ನಮೂನೆ-2ಎ (ನಿಯಮ 11)				
ಜಿಲ್ಲೆ:		ನಗರ/ಪಟ್ಟಣ:		ಸ್ಥಳೀಯ ತರಹ		ದಾಖಲೆ ಸಂಖ್ಯೆ:				
ಸ್ಥಳೀಯ ಸಂಖ್ಯೆ	ವಾರ್ಡ್ ನ ಸಂಖ್ಯೆ ಮತ್ತು ಹೆಸರು	ಸ್ಥಳೀಯ ಹಳೆ ಸಂಖ್ಯೆ		ನಿರ್ದೇಶನ ಸಂಖ್ಯೆ		ಸ್ಥಳೀಯ ವರ್ಗೀಕರಣ (as per B Register)		ಸ್ಥಳೀಯ ಪ್ರಕಾರ		
						ಅನಧಿಕೃತ				
ಸ್ಥಳೀಯವಿಳಾಸ			ನಿವೇಶನದ ಅಳತೆ(ಮೀ.)			ನಿವೇಶನದ ವಿಸ್ತೀರ್ಣ (ಚ.ಮೀ.)		ಕಟ್ಟಡದ ಪ್ಲಾಟ್ ಏರಿಯ (ಚ.ಮೀ.)		
ಆಪಾರ್ಟ್‌ಮೆಂಟ್ / ಬಹು ಮಾಲೀಕತ್ವದ ಕಟ್ಟಡಕ್ಕೆ ಮಾತ್ರ										
ಅವಿಭಜಿತ ನಿವೇಶನದ ಸ್ಥಳೀಯ ಸಂಖ್ಯೆ	ಮಹಡಿ ಸಂಖ್ಯೆ/ ಬ್ಲಾಕ್ ಹೆಸರು	ಫ್ಲಾಟ್ ಸಂಖ್ಯೆ	ವಿಸ್ತೀರ್ಣ (ಚ.ಮೀ.)			ಅವಿಭಜಿತ ನಿವೇಶನ ರೀತಿ	ತರಹ	ಪಾರ್ಕಿಂಗ್ ಲಭ್ಯತೆ/ಯೂನಿಟ್/ ಏರಿಯ	ಅನು ಭೋಗ	ಮೇಲ್ಮಾವಣೆ/ನೆ ಲದ ವಿಧ/ ಬಳಸಿರುವ ಮರ
			ಕಾರ್ಪೆಟ್	ಆಡುಷನ್ ಬಿಲ್ಡ್ ಪ್ಲಾ	ಸೂಪರ್					
ಕಟ್ಟಡಕ್ಕೆ ಮಾತ್ರ										
ಮಹಡಿ ಸಂಖ್ಯೆ	ವಿಸ್ತೀರ್ಣ (ಚ.ಮೀ.)	ತರಹ	ಅನುಭೋಗ	ಮೇಲ್ಮಾವಣೆ ತರಹ	ನೆಲದ ವಿಧ	ಬಳಸಿರುವ ಮರ	ನಿರ್ಮಾಣದ/ ಕೆಡವಿದ	ವರ್ಷ		
ಚೆಕ್ಯುಬಂದಿ-ಉತ್ತರ		ಚೆಕ್ಯುಬಂದಿ-ಪೂರ್ವ		ಚೆಕ್ಯುಬಂದಿ-ಪಶ್ಚಿಮ			ಚೆಕ್ಯುಬಂದಿ-ದಕ್ಷಿಣ			
ಸ್ವಾಧೀನತೆಗೆ ಪೂರಕ ದಾಖಲೆಗಳು:			ಹಕ್ಕು ಬದಲಾವಣೆ / ಕಡತದ ಸಂಖ್ಯೆ		ಸ್ಥಳೀಯ ಭಾವಚಿತ್ರ		ಹಕ್ಕುಗಳು			
ಕ್ರ.ಸಂ.	ಮಾಲೀಕರ ಹೆಸರು	ತಂದೆ/ತಾಯಿ/ಗಂಡ/ಹೆಂಡತಿ/ಪೋಷಕ ಕರ ಹೆಸರು			ಮಾಲೀಕರ ಗುರುತಿನ ದಾಖಲೆ		ವಿಳಾಸ		ಮಾಲೀಕರ ಭಾವಚಿತ್ರ	
ಕ್ರ.ಸಂ.	ಅನುಭೋಗದಾರರು	ತಂದೆ/ತಾಯಿ/ಗಂಡ/ಹೆಂಡತಿ/ಪೋಷಕ ಹೆಸರು			ಮುಖಗಳು					
ಗ್ರಾಮ - ಸರ್ವೇ ನಂಬರ್		ಪ್ರಕರಣ-111 ರಂತೆ ಹಕ್ಕು ವರ್ಗಾವಣೆ ನೋಟೀಸ್ ದಿನಾಂಕ				ವರ್ಗಾವಣೆದಾರರ ಹೆಸರು				

Note:

3. Levy and collection of property tax from Un-authorized building or vacant land does not confer any right to regularize violation made, or title, ownership or legal status to such buildings or vacant lands.
4. The persons holding such buildings or vacant lands shall always be liable for legal action for violation of law in accordance with the provisions of Act or any other law for the time being in force.

Form-III A
(See rule 17)

Office of the _____ Corporation

Date: _____

DEMAND NOTICE FOR DEFAULT IN PAYMENT OF PROPERTY TAX

Please, take notice that you are overdue towards the property tax and other levies for the years from _____ to _____ as per the following details with respect to the property in Schedule below—

Sl No	Description	Amount in Rs.
1	Property Tax	
2	Cesses	
3	Penalty	
4	Solid Waste Management Cess	
5	Total Due	

This demand is as per available information given by you under SAS. In case any information is found in correct, you are liable to pay difference tax along with interest and penalty for the same as per KMC Act 1976.

As per Corporation records & the KMC Act 1976, you are liable to pay the same within 30-days from the date of service of this Demand Notice.

Please note that apart from other means, the notice via email or electronic means (Whats App/SMS etc) is a sufficient service.

You may note that failure to pay the above-mentioned tax makes you liable for the following actions in order to recover the same. Treat this as a notice for the same.

- (i) Distraint & sale of your moveable properties
- (ii) Attachment of your immovable properties

Property Schedule:

Unique Property ID _____ Property no < PID No/ Khata No/ Survey No>

Address < _____ >

Assessment number _____,

Ward Name & Number _____,

Signature of Authorized Officer _____
_____ Corporation

To

Property Owner Name _____

Property Address as per Corporation record _____

Form-IIIB
(See rule 17)

Office of the _____ Corporation

Date: _____

To,

Notice U/S 112-A of The Karnataka Municipal Corporations Act 1976 for scrutiny of Property Tax Returns

Please take notice that according to Section 112-A, of the Karnataka Municipal Corporations Act 1976, it has come to our attention that your property tax return requires scrutiny / assessment. As per the provisions of the Act, we are hereby issuing this notice to inform you of the upcoming inspection, survey, measurement of the land with building. (If any)

Date of Inspection: (DD-MM-YYYY)

Time of Inspection: HH:MM AM/PM

Property address: (As per the katha)

Please be advised that this inspection is being conducted for the purpose of assessing the property tax in accordance with the law. It is imperative that you cooperate with our authorized officer/staff during the inspection process. Failure to do so may result in further action as per section 112-A (4) of Karnataka Municipal Corporations Act, 1976. Your property tax will be revised on merit as per law in such a case.

For any concerns or queries regarding this notice or the inspection process, please contact us on [Concerned Revenue Officer/ Assistant Revenue Officer mobile Number] of your Ward/Zonal office. Your cooperation in this matter is greatly appreciated.

Authorized Officer
_____ Corporation

Form-IIIC
(See rule 17)

Office of the _____ Corporation

Date: _____

Show Cause Notice for the Revision of Demand

(Under Section 112-A of the KMC Act 1976)

Year of Assessment _____

Whereas, evidence of facts leading to evasion of payment of property tax, which justify making of reassessment, have come to the knowledge of _____ Corporation on the date (*date of data entry by RI shall be shown here*), as detailed below, which is in your name/occupied by you vide PID/Khata/Survey No....., and as such, has reason to believe that self-declaration return furnished, for the year vide Property Tax Returns No. which is deemed as assessed, appears to be incorrect or has been under-assessed resulting in evasion of property tax.

Sl. No.	Description	As per the returns filed	As per the report of the Revenue Inspector (RI)

From the details shown above it is clear that you have filed incorrect property tax returns resulting in evasion of actual property tax payable as detailed below.

Sl No.	Description	As per returns computed & paid	Computation as per RI report (Rs.)
1	Property Tax		
2	Cess (<i>At 26%</i>)		
3	Total Property tax with Cess		
4	Penalty		
	Total		

Sl. No	Description	Amount
1.	Difference Property Tax (<i>Double the amount of Difference Property tax due</i>)	Rs.
2.	Cess (<i>At 26%</i>)	Rs.
3.	Penalty	Rs.
4.	Solid Waste Management Cess/Charges	Rs.
	Total	Rs.

Since the tax re-assessed is more than 5% than the tax remitted along with returns, the evaded tax of Rs. _____ shall be payable so evaded along with difference as per Section 112-A of Karnataka Municipal Corporations Act 1976. Hence you are hereby called upon to show cause within 15 (fifteen) days as to why an order of reassessment should not be confirmed accordingly.

In case of failure to show cause within 15 (fifteen) days, from the date of the receipt of this notice, the order of re-assessment as per the show cause notice will be confirmed and thereby calling upon you (owner/occupier) to pay the above said sum due.

Authorized Officer

_____ Corporation

To

Form-III-D
(See rule 17)

Office of the _____ Corporation

Date: _____

Demand notice of revised property tax

(U/S 112-A of KMC Act 1976)

Ref: Show-Cause Notice No. (Corresponding Show cause no shall be shown here) Dt : (date of SCN generated shall be shown here)

Whereas an order of assessment has been passed on after giving you opportunity U/S 112-A of KMC Act, 1976 the copy of which has been served on you, in respect of the below-mentioned property.

Sl No.	Description	As per returns computed & paid	Computation as per RI report (Rs.)
1	Property Tax		
2	Cess (At 26%)		
3	Total Property tax with Cess		
4	Penalty		
	Total		

You are directed to pay the property tax due and penalty. The following amount is due.

Sl. No	Description	Amount
1.	Difference Property Tax (Double the amount of Difference Property tax due)	Rs.
2.	Cess (At 26%)	Rs.
3.	Penalty	Rs.
4.	Solid Waste Management Cess/ Charges	Rs.
	Total	Rs.

Therefore, you are hereby informed to remit the said amount, of Rs..... (Payable together with penalty calculated up to the date of payment) Online or by way of challans payable at designated bank branches within

30 days failing which further needful action under KMC Act 1976, would be initiated.

You may note that failure to pay the above-mentioned tax makes you liable for the following actions in order to recover the same. Treat this as a notice for the same.

- iii. Distraint & sale of your moveable properties.
- iv. Attachment of your immovable properties.

Authorized Officer

_____**Corporation**

To

Form-III-E
(See rule 17-A)

**PANCHANAMA FOR SERVICE OF NOTICE OF DEMAND ISSUED U/S 113 OF
KARNATAKA MUNICIPAL CORPORATIONS ACT 1976**

1. We, the following *Panchas*, presented ourselves being requested by Sri/Smt.-----
-----, who identified himself/herself as the -----
(Designation & Office) of the Corporation and showed us the Notice of Demand issued in the name of
Sri/Smt.-----, dated;-----U/S 113 of the said Act for payment
of property tax outstanding in respect of the property situated at -----

<i>Sl No.</i>	<i>Name & address of the Panchas</i>	<i>Identity card No/Mobile No.</i>
1		
2		

2. The said Sri/Smt.----- called out the owner and the
person in possession of the above-mentioned immovable property in our presence and the said Demand Notice
could not be served on the person named therein because, -----

3. Hence the said Sri/Smt.-----proceeded to serve the said Demand Notice by Affixing a copy of the said Notice on the conspicuous part of the said property in our presence which we confirm by affixing our signatures herein below.

Sl. No.	Name of the Panchas	Signature

Seal & Signature of the Officer.

Date:

Place:

Form-IV
(See rule 29)

Office of the _____ Corporation

Date: _____

Seizure and Dstraint of Moveable Property

ORDER

SEIZURE OF MOVEABLE PROPERTIES UNDER SCHEDULE-III OF THE KARNATAKA MUNICIPAL CORPORATIONS ACT, 1976.

1. Whereas, Sri/Smt.----- has not paid the property tax payable U/S 112-A of the Karnataka Municipal Corporations Act, 1976 (hereinafter referred to as, 'the Act') and the same is outstanding as per the following details:

Property Schedule:

Property No	< PID No/ Khata No/ Survey No>
Address	< as per street master>
SAS Application No./Assesment No.	

Sl No	Description	Unpaid amount in Rs
1	Property Tax	
2	Cesses	
3	Penalty	
4	Solid Waste Management Cess / Charges	
5	Total Due	

2. Whereas in consequence, thereof the Demand Notice No _____ dated _____ was issued and served on him U/S 113 of the Act and still the said amount of tax has not been paid.

3. The non-payment of these outstanding tax dues despite notice and follow-up brings out that that the recovery of tax, interest, penalty, cesses (called “tax in arrears” hereinafter) of the above defaulter cannot be effected otherwise than by attachment and sale of movables properties.

4. Hence, I _____ in exercise of powers conferred upon me under Schedule-III of the Act, order the seizure of following moveable properties under distress warrant.

Description of the articles attached (list each of them)	Estimated value of the article (in Rs)	Number of each type of article	Estimated Total Value# (in Rupees)	
1	2	3	4	
(i)				
(ii)				
(iii)				
(iv)				
Grand Total =				

The seizure shall be commensurate to meet the outstanding dues and estimated value of the seized moveable properties shall not be more than the total outstanding dues plus 10% or actual cost (whichever is more) for administrative costs for seizure, storage and possible distress sale of the moveable properties.

I further order the zimanama of the seized property to be given to _____ <name, designation> and the property is stored at _____ address> _____ for safe custody under him/her until further order on these properties by the undersigned or a Competent Appellate Authority.

Issued under my hand and seal on this day _____ of _____ and year _____

Date: _____

Name & Designation
Office Address

Place: _____

Copy to:

Sri/Smt.-----

(See rule 30)

Office of the _____ Corporation

Date:

Inventory of the moveable properties attached from the defaulter Shri/Smt..... ofward inCorporation for the arrears of property tax, penalties, cesses and other levies due be paid by him/her.

Name & No. of Ward	PID/Sy No.	Assessment No.	Name of the Owner	Basic Property Tax Dues (in Rs)	Interest (as on date of issue of distraint of property)
1	2	3	4	5	6

Penalty	Solid Waste Management Cess	Total Demand	Description of the articles attached (list each of them)	Estimated value of the article	No. of each type of article	Estimated Total Value
7	8	9= 5+6+7+8	10	11	12	13=11x12
			(i)			
			(ii)			
			(iii)			
			(iv)			

Note 1: Signature of the defaulter and independent witnesses present at the time of distraint should be obtained on the inventory and attested by the officer doing distraint.

2. One copy of the inventory should be delivered to the defaulter after obtaining his signature.

Signature of the Witnesses	Signature of the Corporation Staff	Signature of the Defaulters	Signature of the officer who distrained the Property
1.			
2.			
3.			
4.			

Date_____

Signature
Name & Designation
Office Address

Place: _____

Copy to:

Sri/Smt-----

Form-VI

(See rule 30)

Office of the _____ Corporation

Date: _____

Form of proclamation and written notice of sale of moveable property.

Whereas the moveable property of Shri/Smt..... here under specified has been attached on account of arrears of the property tax, penalties, cesses & other levies due by him/her for a sum of Rs. and whereas it is necessary to recover the said amount by sale of the below-mentioned property (ies), together with all lawful charges and expenses resulting from the said attachment and Sale.

Notice is hereby given that on the _____ day of 20__ at ____ (time..... am/pm) the Authorized Officer of _____ (or other person appointed) will at _____ place or venue of auction with complete address _____, sell by auction subject to the conditions mentioned below to the highest bidder and without reserve, the right, title and interest of the said in the property hereunder specified and every power of disposing of the same or any of them or of the profits arising there from which the said <name of defaulter> may now consistently with the law exercise for his own benefit.

MOVEABLE PROPERTY

Lot No.	No. and Description of articles	Where attached	Where now placed	Where to be viewed	Whether the sale is subject to confirmation
(1)	(2)	(3)	(4)	(5)	(6)

CONDITIONS OF SALE:

- (1) The sale shall be held on the day fixed and if necessary, continued from day-to-day (except closed holiday) until all the properties specified in this Proclamation have been sold. The Officer conducting the sale may however in his discretion, adjourn any sale for a period not exceeding three days.
- (2) The party liable for the payment of money for the recovery of which the sale of moveable property is held shall not be allowed to bid for or purchase the property without the permission of the Commissioner of the concerned Corporation.
- (3) No Officer having any duty to perform in connection with any sale by auctions and no person employed by or subordinate to such Officer shall directly or indirectly bid for or acquire any property.
- (4) The Officer conducting the sale shall have the discretion to accept or reject the highest bid.
- (5) If there are no bidders on the date of sale, the property may be purchased by the Corporation.
- (6) The party declared to be the purchaser of the moveable property should deposit immediately the entire amount of bid should be deposited after his declaration as purchaser. Provided that in case the value of the winning bid for a property exceeds rupees one lakh then 50% may be deposited immediately on the spot and rest within 15 days. Failure to deposit 50% of the amount shall be treated as default and the auction will proceed ahead and the such a defaulter shall be barred from bidding for a period of one year from the date of default. Provided that in case of failure to deposit the balance 50% of the winning amount within 15 days of the date of auction, the already deposited 50% of the bid amount shall stand forfeited to the Corporation.
- (7) The sale is subject to confirmation by the Commissioner of the concerned Corporation.
- (8) In case sale is aside, the amount deposited by the purchaser will be refunded.
- (9) A certificate of purchase will be issued in the name of successful bidder after the sale is confirmed.

(See rule 30)

Office of the _____ Corporation

Date: _____

Certificate of Sale of Moveable Property

This is to certify that <name of purchaser> residing at _____ in _____ district, having purchased at a public auction held by the Authorized Officer for the Property Tax due by <name of the defaulter>, a Property Owner/Occupier in the under mentioned ward, and the said purchaser having paid the full amount of the purchase money, the said property has been this day put into & transferred to the name of the said person.

Corporation Name	Name & No. of Ward where defaulted property situated	Details of the Moveable Property sold		Upset Price in Auction	Price quoted by auction winner	Date of Payment	Mode & details of payment
		Description of the moveable property	No.				
1	2	3	4	5	6	7	8

Date

Authorized Officer _____

Place

_____ Corporation

Form-VIII
(See rule 31)

Office of the _____ Corporation

Date: _____

**Attachment of Immoveable Property
ORDER**

**ATTACHMENT OF IMMOVABLE PROPERTIES UNDERSCHEDULE-III OF THE
KARNATAKA MUNICIPAL CORPORATIONS ACT, 1976.**

1. Whereas, Sri/Smt.----- has not paid the property tax payable u/s 112-A of the Karnataka Municipal Corporations Act 1976 (hereinafter referred to as, 'the Act') and the same is outstanding as per the following details:

Property Schedule:

Unique Property ID _____ Property no < PID No/ Khata No/ Survey No>

Address < _____ >

SAS application No./ Assesment No _____,

Ward Name & No. _____,

Sl.	Description	Unpaid amount in Rs
-----	-------------	---------------------

No		
1	Property Tax	
2	Cesses	
3	Penalty	
4	Solid Waste Management Cess/ Charges	
6	Total Due	

2. Whereas in consequence, thereof the Demand Notice No _____ dated _____ was issued and served on him u/s 112-A of the Act and still the said amount of tax has not been paid.
3. The non-payment of these outstanding tax dues despite notice and follow-up brings out that that the recovery of tax, penalty, cesses (called "tax in arrears" hereinafter) of the above defaulter cannot be effected otherwise than by attachment of the immovable properties.

Hence, I _____ in exercise of powers conferred upon me u/s 112-A of the Karnataka Municipal Corporations Act 1976, order the attachment of following immovable properties. I hereby prohibit the transfer or mortgage of the said immovable properties and recording of this prohibition order as an encumbrance on the said property by jurisdictional Sub Registrar. Further the said prohibition shall also be recorded in the property or land records of the said property maintained by the appropriate authority. The same shall remain in force until further orders from the undersigned.

S.NO	Property Description	Chakkabandi			
		North	South	East	West
	Owner Name, Unique Property ID _____/PID/Sy. No. Ward/Gram Panchayat, Hobli/Division, Town/Zone. Area/Extent _____				

Issued under my hand and seal on this day _____ of _____ and year _____

Date _____

Name & Office Designation
Address

Place:

Copy to:

Sri/Smt-----

(See rule 31)

Office of the _____ Corporation

Date: _____

Order of suspension of trade license for default in payment of property tax u/s 112-A of the Karnataka Municipal Corporations Act 1976.

Whereas as per records of the Corporation, the occupier/owner of the property mentioned in the Schedule below has not paid the property tax for the premises where your business is being carried out.

Whereas the notices were issued to the occupier/owner and still the payment of the outstanding property tax and related dues has not been done.

Property Tax:	
Cess:	
Penalty as on:	
SWM Cess/ charges:	
Total Amount Payable:	

Whereas as per the Act & Rules, it is mandatory to pay the property tax on time. The non-payment of property tax is a violation of the terms and conditions of the trade license issued to you.

According to the terms & conditions for issuance of a trade license, your trade license is suspended with immediate effect. You are hereby directed to stop all business activities until further notice. You are also directed to remove all the signboards, hoardings, and advertisements related to your business from the premises. The premises shall be sealed for the said default.

You are required to submit proof of payment of the outstanding property tax along with a written application for the revocation of the suspension of the trade license. The application should be submitted to this office within 30 days from the date of receipt of this order.

Please note that if you fail to comply with this order, your trade license shall be cancelled permanently.

Property Schedule:

Property No.	< PID No/ Khata No/ Survey No>
Address	< as per street master>
SAS Application No./ Assesment No.	

Signature of Authorized Officer

To

The Owner/occupier.

Form-X
(See rule 34)

Office of the _____ Corporation
Date: _____

Register of moveable properties sold for arrears of property tax, penalties, cesses & other levies in the Ward <Ward name and No.> at the Corporation Office _____

Name & No. of Ward	PID/Sy. No.	Assessment No.	Name of the Owner	Basic Property Tax Dues	Penalty (as on date of issue of sale of property)
1	2	3	4	5	6

Solid Waste Management Cess	Total Demand	Date and amount received by way of sale	Name , Contact No & Address of the purchaser	Signature of Authorized Officer	Remarks
7	8= 5+6+7	9	10	11	12

Form-XI
(See rule 34)

Office of the _____ Corporation
Date: _____

Register of Immoveable property attached for recovery of arrears of property tax, penalties, cesses & other levies in the Ward <Ward name and number> at the Corporation Office _____

Name & No. of Ward	PID/Sy. No.	SAS No. / Assessment No.	Name, Contact No. & Address of the Owner	Basic Property Tax Dues	Penalty (as on date of issue of sale of property)
1	2	3	4	5	6

Solid Waste Management Cess / charges	Total Demand	Date of attachment & Amount recovered	Present status of the attached property	Signature of Authorized officers	Remarks
7	8= 5+6+7	9	10	11	12

Form-XII
(See Rule 38]

Register of Information of Mutations

Sl No.	Intimation sent by(Sub Registrar/ Private Person/ Court/ Appellate Authority	Date of Transaction by Sub Registrar or date of Intimation by the Private Person/ Court/ Appellate Authority	Date of receipt of intimation	Registration Book No and Page for Sub Registrar or No. & date of intimation by Private Person	Details of the property involved with Unique PID, SAS Application No./ Assessment No. etc	Name of the person acquiring rights in the property (if any)	Extent for which the rights are being acquired or details of other rights transacted/ ordered (mortgage etc)	Remarks
1	2	3	4	5	6			

Form-XIII
(See rule 38]

Register of Inheritance Cases

Sl No.	Details of the property involved with Unique PID, or Assessment No. etc	Name of the deceased owner or occupier	Date of death	Death Certificate Registration Number and date of registration or field report number & date of Revenue Inspector certifying death and date of death
1	2	3	4	5

Name of heirs of the deceased with relationship to the deceased			Order number & date of the Authorized Officer	Order of Appellate Officer or a Court (if any)	Remarks
Name	Relationship	Nature of claim			
6	7	8	9	10	

Form-XIV

(See rule 38]

.....Municipal Corporation

Date:

ಸಾರ್ವಜನಿಕ ಪ್ರಕಟಣೆ

ತೆರಿಗೆ ನಿಯಮಗಳು (ನಿಯಮ 38 ರನ್ವಯ)

ಶ್ರೀ / ಶ್ರೀಮತಿ _____ ಇವರು ದಿನಾಂಕ _____ ರಂದು PID
_____ ಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಕ್ರಯ / ಪೌತಿ ಅರ್ಜಿ ಸಲ್ಲಿಸಿರುತ್ತಾರೆ.

ಆದ್ದರಿಂದ ಈ ಸಾರ್ವಜನಿಕ ಪ್ರಕಟಣೆ ಪ್ರಕಟಗೊಂಡ (ಹದಿನೈದು) ದಿವಸದೊಳಗಾಗಿ ಯಾರಾದರೂ ಈ ಕೆಳಕಂಡ ಷೆಡ್ಯೂಲ್ ಸ್ವತ್ತಿನ ಕ್ರಯ ಬಗ್ಗೆ ತಮ್ಮ ಆಕ್ಷೇಪಣೆಗಳನ್ನು ಸಲ್ಲಿಸಬಯಸುವವರು ಮಹಾನಗರ ಪಾಲಿಕೆ _____ ಕಾರ್ಯಾಲಯಕ್ಕೆ ಅವಶ್ಯಕ ದಾಖಲಾತಿಗಳೊಂದಿಗೆ ತಮ್ಮ ಲಿಖಿತ ಆಕ್ಷೇಪಣೆಗಳನ್ನು ನೀಡಬಹುದಾಗಿರುತ್ತದೆ. ಅವಧಿ ಮೀರಿ ಬಂದ ಆಕ್ಷೇಪಣೆಗಳನ್ನು ಗಣನೆಗೆ ತೆಗೆದುಕೊಳ್ಳುವುದಿಲ್ಲ.

:ಷೆಡ್ಯೂಲ್:

1. ಹಾಲಿ ಮಹಾನಗರ ಪಾಲಿಕೆಯಲ್ಲಿ ಇರುವ ಖಾತೆದಾರರ ಹೆಸರು:
2. ಖರೀದಿದಾರರ ಅಥವಾ ಹಸ್ತಾಂತರಿಸಿದವರ ಹೆಸರು:
3. PID ಸಂಖ್ಯೆ:
4. ಸ್ವತ್ತಿನ ಮಾಹಿತಿ:

ಮನೆ / ನಿವೇಶನ ಸಂಖ್ಯೆ:

ರಸ್ತೆ:

ಬ್ಲಾಕ್:

ವಾರ್ಡ್:

ನಿವೇಶನ ಅಳತೆ ಪೂರ್ವ-ಪಶ್ಚಿಮ

ನಿವೇಶನ ಅಳತೆ ಉತ್ತರ-ದಕ್ಷಿಣ:

ನಿವೇಶನ ವಿಸ್ತೀರ್ಣ ಚ.ಮೀ.:

ಆಯುಕ್ತರು/ ಅಧಿಕೃತ ಅಧಿಕಾರಿ

PR-18